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Washington, Wednesday, February 9, 1938

DEPARTMENT OF THE INTERIOR.

National Bituminous Coal Commission.

[Order No. 216]

AN ORDER MODIFYING ORDER NO. 96, AS MODIFIED BY ORDERS NOS. 132, 164, 184, 191 AND 211, AND SUPPLEMENTING THE SCHEDULE OF MINIMUM PRICES FOR COALS OF CODE MEMBERS PRODUCED WITHIN DISTRICT NO. 8 BY ADDING THERETO A SCHEDULE OF PRICES TO BE KNOWN AS "TRUCK MINE PRICE SCHEDULE NO. 1—DISTRICT NO. 8"

The National Bituminous Coal Commission having by its Order No. 96, as modified by Orders Nos. 132, 164, 184, 191 and 211,¹ determined and established the minimum prices of coals of code members produced within District No. 8, as set forth in "Price Schedule No. 1—District No. 8", as supplemented by Supplements Nos. 1, 2, 3, 4 and 5, and having determined that the provisions of sub-sections (a) and (b) of Part II of Section 4 of the Act and the purposes thereof will be carried out more effectively by supplementing the aforesaid schedule and supplements by a truck mine price schedule as hereinafter provided:

Now, therefore, pursuant to Act of Congress entitled "An Act to regulate interstate commerce in bituminous coal, and for other purposes" (Public, No. 48, 75th Cong., 1st sess.), known as the Bituminous Coal Act of 1937, the National Bituminous Coal Commission hereby orders:

1. That the minimum prices of coals of code members produced within District No. 8, established in "Price Schedule No. 1—District No. 8", as supplemented by Supplements Nos. 1, 2, 3, 4 and 5 to Price Schedule No. 1—District No. 8, are hereby further supplemented as set forth in "Truck Mine Price Schedule No. 1—District No. 8", filed this day in the office of the Secretary of the Commission and made a part hereof by reference as though fully set forth herein, and such minimum prices, as shown in said Truck Mine Price Schedule No. 1, shall be and are hereby determined and established as the minimum prices of coals of code members within District No. 8, and shall be effective at 12:01 o'clock A. M., on the 21st day of February, 1938.

2. That said Order No. 96, as modified by Orders Nos. 132, 164, 184, 191 and 211 and Price Schedule No. 1—District No. 8, and Supplements Nos. 1, 2, 3, 4 and 5 thereto, except as modified herein and by said Truck Mine Price Schedule No. 1—District No. 8, shall remain in full force and effect.

3. That the Secretary of the Commission shall forthwith mail copies of this Order and "Truck Mine Price Schedule No. 1—District No. 8" to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards and to Code Members within District No. 8; shall cause copies of this Order and said "Truck Mine Price Schedule No. 1—District No. 8" to be made available for inspection by all interested parties at the Secretary's office of the Commission and at all

Statistical Bureaus of the Commission; and shall cause to be published a copy of this Order in the FEDERAL REGISTER.

By order of the Commission.

Dated this 5th day of February, 1938.

[SEAL]

F. WITCHER McCULLOUGH, Secretary.

TRUCK MINE PRICE SCHEDULE NO. 1 DISTRICT NO. 8

Truck Mine Schedule of minimum prices for coals of code members produced within District No. 8, established pursuant to the provisions of the "Bituminous Coal Act of 1937."

Effective: February 21, 1938.

Issued: February 5, 1938.

F. W. McCULLOUGH, Secretary.

PRICE INSTRUCTIONS

1. The schedule of prices shown herein applies F. O. B. trucks or wagons at mines, on all coal produced by Code Members in the District shown on the title page hereof.

2. All Prices are subject to the Marketing Rules and Regulations issued by the National Bituminous Coal Commission.

3. If any size is made for which a price is not designated herein, such size shall be sold at the price applicable to the next larger size.

4. All size designations herein are for round hole screens. When other types of screens are used the round hole equivalent shall control the size.

5. All Prices herein are per net ton of 2,000 pounds F. O. B. transportation facilities at the mines unless otherwise designated.

6. When coal is subjected to any chemical, oil, or waxing process, an additional charge of not less than 10¢ per net ton shall be made.

7. Not less than the actual cost of transporting coal from the ordinary loading facilities at the mines to any consumer shall be added to the established minimum price F. O. B. transportation facilities at the mine.

The cost of such transportation is subject to review by the Commission on complaint or upon its own motion. In every case reviewed by the Commission the Code Member shall have the burden of establishing or proving that the cost so charged was an accurate cost commensurate with the service actually rendered.

8. Any Code Member Mine not listed in this Index for shipment by truck shall observe the schedule of prices applicable to adjacent mines having similar quality coal.

Equivalent Round Hole Size or Bar Screens

Bar spacing:	Round hole Equivalent
3/4"	1 1/8"
1"	1 3/8"
1 1/4"	2"
1 1/2"	2 3/8"
2"	4 3/8"
2 1/2"	4 7/8"
3"	5 1/2"
4"	6"
5"	7 3/4"

¹ 2 F. R. 3040, 3281, 3388 (DI); 3 F. R. 101, 136, 140, 303 (DI).



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Size Groups—All Market Areas

Group No.	Sizes	Group No.	Sizes
1.....	6" and larger Block.	9.....	Straight Mine Run. 8" Resultant.
2.....	4" and 5" Block. 3" x 10" Chunks. 3" x 8" Chunks. 4" x 10" Chunks. 4" x 8" Chunks. 4" x 6" Chunks. 4" x 5" Chunks.	10.....	6" Resultant. 3" Resultant. 4" Resultant.
3.....	2 1/2" to 3" Lump. 3" x 8" Egg. 3" x 6" Egg. 2 1/2" x 8" Egg. 2" x 8" Egg.	11.....	2 1/2" Minus—Nut—Slack with top size not exceeding 2 1/2". No fines removed.
4.....	1 1/2" to 2" Lump. 2 1/2" x 6" Egg. 3" x 5" Egg. 2 1/2" x 5" Egg. 2 1/2" by 5" Egg. 2" x 6" Egg. 3" x 4" Egg.	12.....	2" Minus—Nut—Slack with top size not exceeding 2". No fines removed.
5.....	2" x 5" Egg. 2 1/2" x 4" Egg. 2" x 4 1/2" Egg. 2" x 4" Egg. 1 1/2" x 6" Egg. 1 1/2" and Under. Screened R. O. M.	13.....	1 1/2" Minus—Nut—Slack with top size not exceeding 1 1/2". No fines removed.
6.....	3" and under Stove.	14.....	1 1/2" Minus—Pea and Slack with top size not exceeding 1 1/2". No fines removed.
7.....	2" and under top size and 1 1/2" and over bottom size Nut.	15.....	1 1/2" Minus—Slack with top size not exceeding 1 1/2". No fines removed.
8.....	1 1/2" and under top size Double Screened Stoker.	16.....	Low Grade Reject Coal separated at tipple or loaded separately in the mine.

Any size larger than the maximum top and/or bottom size in a group shall be included in the next higher price group.

Code Member Index

BIG SANDY-ELKHORN DISTRICT

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Adkins, Kenneth.....	Adkins Cannel Coal.....	Cannel.....	K	K	K	K	K	K	K	K	E	E	F	F	F	F
Adkins, Lin Boyd.....	Lee Coll.....	Cannel.....	K	K	K	K	K	K	K	K	E	E	F	F	F	F
Blevins, L. E.....	Blevins.....	#6.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Carbon Mining Co.....	Carbon.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Carroll, Robt.....	Carroll.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Childers, Sam.....	#7 White Ash.....	(#7).....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Clark, Henry.....	Clark.....	#6.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Coalton Coal Co.....	Coalton.....	(#7).....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Conley, Charles.....	Pine Grove.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Conley, Delbert.....	Pete Rock Branch.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Dill, Edward.....	Dill.....	#6.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Doty Coal Co.....	Patton.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Fannin, E. H.....	Fannin.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Ferguson, George.....	Ferguson.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Ferguson, James.....	Ferguson.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Fields, W. J.....	Wolf Cr.....	#3.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Friend, B. P.....	Cannel.....	(Elkhorn #1).....	K	K	K	K	K	K	K	K	E	E	F	F	F	F
Gallion, V. H.....	Gallion.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Gussler, O. L.....	Patton.....	#6.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Hales, A. G.....	Hales.....	#5.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F
Hamilton, Everett.....	Hamilton.....	#7.....	O	O	O	M	M	M	M	M	F	F	F	F	F	F

Size Groups—All Market Areas—Continued

BIG SANDY-ELKHORN DISTRICT—Continued

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Haney, George	Haney	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Haney, William	Haney	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Hensley, William	Hensley	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Hersford, Byron	Norton Branch	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Holley, John	Holley	(#7)	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Hord, John F.	Herd	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Jones, Leonard	Jones	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Morrison, Frank B.	Morrison	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
O'Neal, James	O'Neal	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Prater, Charles	Hedrick	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Ratcliff, W. O. B.	Ratcliff	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Rigsby & Tackett	Pine Ridge	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Schmidt, Henry	No. 8	#6	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Sexton, John	Sexton	#5	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Shawhan & Hinchison	Shawhan	(#7)	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Stanley & Conley	Stanley & Conley	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Rutherford, Dewey	Sisemore	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Thomas Bros.	Thomas	#7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Thompson, Andrew	Thompson	(#7)	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Todd, George L.	Todd	Cannel	O	O	O	M	M	M	M	M	F	F	J	J	J	J
West, Thos. D. & Son	Keyes Creek	#6	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Barrowman Coal Company	Barrowman	Clintwood	N	N	N	K	K	K	K	K	F	F	J	J	J	J
Beaver C. & Mining Company	Beaver	Elkhorn #2	N	N	N	K	K	K	K	K	F	F	J	J	J	J
Buchanan Coal Company, Inc.	Tip Top	Millers Crk	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Cameo Elkhorn Coal Company	Rug Shoal	Elkhorn #1	M	M	M	K	K	K	K	K	F	F	J	J	J	J
Carol Mining Company	Carol #1	Ky. #7	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Central Elkhorn C. Company	#4	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Central Elkhorn C. Company	#6	Elkhorn #1	H	H	H	H	H	H	H	H	F	F	J	J	J	J
Central Elkhorn C. Company	#5	Elkhorn #1	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Clear Branch Mining Company	Clear Branch	Elkhorn #3	H	H	H	H	H	H	H	H	F	F	J	J	J	J
Consolidation Coal Company	#135	Millers Crk	A	A	A	B	C	H	K	F	C	A	B	C	B	C
Consolidation Coal Company	#204, 206, 214	Elkhorn #3	A	H	O	H	M	H	K	K	F	H	K	F	C	A
Edgemont Fuel Company	Edgemont	Elkhorn #1	O	O	O	M	M	M	M	M	F	F	J	J	J	J
Elkhorn Coal Company	Kens #2	Elkhorn	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Elkhorn Coal Corp.	#1-7, 2, 3-4, 5	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Elkhorn Coal Corp.	#27, 28-31, 32	Elkhorn #1	H	H	H	H	H	H	H	H	F	F	J	J	J	J
Elkhorn Coll. Corporation	Winiers	Elkhorn #3	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Elkhorn Junior C. Company	Lorraine	Elkhorn	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Elswick Coal Company	Federal	Elswick	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Gleason Coal Company	Gle	Elkhorn	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Goose Creek Mining Company	Goose Creek	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Greenough Coal Company	Greenough	Up. Elkhorn	M	M	M	K	K	K	K	K	F	F	J	J	J	J
Inland Steel Company	Wheelwright	Elkhorn #1	E	E	E	F	F	F	F	F	F	F	J	J	J	J
Koppers Coal Company, The	Weeksbury #1	Elkhorn #2	E	E	E	F	F	F	F	F	F	F	J	J	J	J
New Elkhorn Coal Corporation	Dorton	Elkhorn #2	K	K	K	K	K	K	K	K	F	F	J	J	J	J
North East Coal Company	Theilka #3	Millers Crk	G	G	G	G	G	H	K	K	F	C	C	C	C	C
North East Coal Company	Auxier #3	Millers Crk	A	O	A	M	B	C	D	K	K	F	C	C	C	C
Paragon Elkhorn Coll. Co.	Utilities #22	Elkhorn	O	A	O	M	B	C	D	K	K	F	C	C	C	C
Payne Baber Coal Co. of Ky.	Black & Clear Crk	Elkhorn #1	H	K	K	K	K	K	K	K	F	F	J	J	J	J
Pivot Elkhorn Mining Co.	Osborne	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Royal Coal Company	Royal #1	Millers Crk	G	K	G	K	G	K	K	K	F	C	C	C	C	C
Ruth-Elkhorn Coals, Inc.	Harold	Elkhorn	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Sandy Valley Coal Company	Abey	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Shelby Steam Coal Company	Big Sandy	Elkhorn #1	M	M	M	K	K	K	K	K	F	F	J	J	J	J
South East Coal Company, Inc.	Sono #1	Elkhorn	M	M	M	K	K	K	K	K	F	F	J	J	J	J
South East Coal Company, Inc.	LaViers #2	Elkhorn	M	M	M	K	K	K	K	K	F	F	J	J	J	J
Stephens Elkhorn Fuel Corp.	Stephens	Elkhorn #2	H	H	H	H	H	H	H	H	F	F	J	J	J	J
Superior Mining Company	Superior	Elkhorn #3	H	H	H	H	H	H	H	H	F	F	J	J	J	J
Turner Elkhorn Mining Co.	Turner	Elkhorn #2	K	K	K	K	K	K	K	K	F	F	J	J	J	J
Twinsburg Elkhorn Mining Co.	Turner #2	Elkhorn #1	K	K	K	K	K	K	K	K	F	F	J	J	J	J
United Elkhorn Coal Company	United #21	Elkhorn	K	O	K	M	K	K	K	K	F	F	J	J	J	J
Utilities Elkhorn Coal Co.	Heldman #5-E	Elkhorn	O	K	K	M	K	K	K	K	F	F	J	J	J	J
Utilities Elkhorn Coal Co.	Virgie 6-F	Elkhorn	M	M	K	K	H	K	K	K	F	F	J	J	J	J
Utilities Elkhorn Coal Co.	Martin 8-H	Elkhorn	K	K	K	K	K	K	K	K	F	F	J	J	J	J

HARLAN DISTRICT

Name	Mine	Seam	Size group numbers													
			T	T	S	P	O	P	Q	R	H	H	N	N	N	N
Rose, G. M. (Rose Blue Gem) Wallens Creek, Ky.	Rose Blue Gem	Blue Gem	T	T	S	P	O	P	Q	R	H	H	N	N	N	N
Bardo Coal Mining Co., Inc.	Bardo	Harlan	P	S	N	R	P	L	N	L	L	E	E	F	F	F
Benito Harlan Corp.	Benito	Harlan	S	F	F	F	C	K	P	L	L	E	E	F	F	F
Berger Coal Mining Co.	Silver Star	#5	F	S	F	F	C	K	P	L	L	E	E	F	F	F
Black Mountain Corp., The	#30 & 31	#5	A	M	A	M	O	M	K	K	K	F	F	J	J	J
Black Star Coal Co.	Black Star	Harlan	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Black Star Coal Co.	Dixie Star	Kellieks	O	M	O	M	O	M	K	K	F	F	J	J	J	J
Blue Diamond Coal Co.	Crown	Harlan	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Clover Fork Coal Co.	Clover Fork	Harlan	M	M	M	M	M	M	M	M	F	F	J	J	J	J
Clover Spint Coal Co.	Clover Spint	High Spint	A	G	A	B	C	D	H	J	J	L	L	H	J	L
Cook & Sharpe Coal Co.	Upper Harlan	#5	A	G	A	B	C	D	H	J	J	L	L	H	J	L
Cornett-Lewis Coal Co.	Cornett	High Spint	A	G	A	B	C	D	H	J	J	L	L	H	J	L
Cornett-Lewis Coal Co.	Cornett	Harlan	A	Q	L	A	F	L	N	L	L	L	L	L	L	L
Creech Coal Co.	Creech	Wallins	A	Q	L	A	F	L	N	L	L	L	L	L	L	L
Crummies Creek Coal Co.	Crummies #1	Harlan	M	A	M	B	C	D	H	J	J	L	L	H	J	L
Crummies Creek Coal Co.	Crummies #2 & 3	#5	M	A	M	B	C	D	H	J	J	L	L	H	J	L
Diamond Ashless Coal Co.	R. L. Brown	Kellieks	A	S	R	R	Q	P	N	K	K	F	F	J	J	J
Elcomb Coal Co.	Keenan	Mason	M	O	M	M	M	M	M	M	F	F	J	J	J	J
Good Coal Co., The	Kentucky King	Wallins	M	O	M	M	M	M	M	M	F	F	J	J	J	J
Green-Silvers Coal Corp.	Malcomson	Wal. Spl. #6	M	O	M	M	M	M	M	M	F	F	J	J	J	J
Harlan Central Coal Co., Inc.	Harlan Central	Harlan	O	O	O	O	O	O	O	O	F	F	J	J	J	J
Harlan Collieries Company	Brookside	Harlan	O	O	O	O	O	O	O	O	F	F	J	J	J	J
Harlan Crown Mining Company	Draper	Harlan	O	O	O	O	O	O	O	O	F	F	J	J	J	J
Harlan Fuel Company, Inc.	Yancey	Harlan	M	O	M	M	M	M	M	M	F	F	J	J	J	J
Harlan-Wallins Coal Corp.	Bear Branch	Harlan	M	O	M	M	M	M	M	M	F	F	J	J	J	J
Harlan-Wallins Coal Corp.	Darby & Dixie	#5	O	P	P	P	P	P	P	P	F	F	J	J	J	J
Harlan-Wallins Coal Corp.	Marathon	#5	A	A	A	B	C	D	H	J	J	L	L	H	J	L

Size Groups—All Market Areas—Continued

HARLAN DISTRICT—Continued

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Harlan-Wallins Coal Corp.	Mohs.	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
High Splint Coal Company	Hi-Lo.	High & Low Spl.	A	A	O	M	M	L	L	L	C	C	C	C	C	C
Kentucky Cardinal Coal Corp.	#1.	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Mahan Ellison Coal Corp.	Mahan Ellison #1.	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Mahan Ellison Coal Corp.	Mahan Ellison #2.	Kellioke	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Mary Helen Coal Corp.	Mary Helen	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Perkins-Harlan Coal Co.	Laggett	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
P. V. & K. Coal Company	Glover Gap.	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Rex Mining Company	Rex	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Ridgeway Coal Corp., Inc.	Ridgeway	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Southern Harlan Coal Company	Southern Harlan	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Southern Mining Company	Insull	Creech	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Splint Coal Corporation	Splint	High Splint	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Three Point Coal Corporation	Three Point	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Tway Coal Company, R. C.	Tway	Harlan	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
U. S. Coal & Coke Company	#30 & 31.	"C"	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C
Wisconsin Steel Company	#1.	"C" & "B"	Q	Q	O	M	M	L	L	L	C	C	C	C	C	C

HAZARD DISTRICT

Beattyville Coal Co.	Beattyville	Beattyville	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Majority, Frank			M	M	M	L	L	L	L	L	F	F	F	F	F	F
Ajax Coal Co.	Ajax	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Algoma Block Coal Co.	Algoma	Hazard #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Algoma Block Coal Co.	#4	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Barwick Coal Co.	Barwick	#4 Rider	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Black Fox C. Mining Co.	Elko	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Black Gold Mining Co.	Black Gold	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Blue Diamond Coal Co.	Blue Diamond #1	Hazard #6	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Blue Grass Mining Co.	Blue Grass	Haz. #4 & #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Buchanan Coal Co., Inc.	Rytip	Hazard #6-A	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Carbon Glow Mining Co.	Carbon Glow	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Carra Fork Coal Co., Inc.	Allock	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Carra Fork Coal Co., Inc.	Perrone	Hazard #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Chavies Coal Co.	Chavies	Hazard #5-A	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Columbus Mining Co.	#3	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Columbus Mining Co.	#4 and #6	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Columbus Mining Co.	#5	Hazard #5-A & #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Columbus Mining Co.	#9	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Columbus Mining Co.	#10	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Darb Fork Coal Co.	Darb Fork	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Davis Coal Co., Inc., R. T.	Davis	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Dixie Diamond Coll., Inc.	Dixie Diamond	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Elkhorn & Jellico Coal Co.	Wolran	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Fourseam Coal Corp.	Fourseam	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Gorman Coal Sales Co.	Hot Spot #2	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Happy Coal Co.	Happy	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Happy Coal Corp.	Seuddy	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Hardy-Burlingham Mining Co.	Hardbury	Hazard #7	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Harvey Coal Corp.	Harveyton	Hazard #6	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Hatfield-Camp Crk. Coal Co.	Glomawr	Hazard #7	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Indian Head Mining Co., Inc.	Indian Head	Hazard #4	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Kenmont Coal Co.	Kenmont	Hazard #7	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Kentucky Haystack Coal Co.	Haystack	Hazard #6	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Knott Coal Corp.	Knott	Hindman	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Marlowe Coal Co.	Defiance	Haz. #4 & #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Meem-Haskins Coal Corp.	Meem-Haskins 2	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
New Solar Coal Co.	Butterfly	Hazard #6	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Old King Mining Co.	Midland	Hazard #7	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Perkins-Bowling Coal Corp.	Agnes	Hazard #7	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Raccoon Coal Corp.	Raccoon	Hazard #4	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Sandlick Coal Co.	Belcraft	Haz-4 & Wg.	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Starling Coal Co., Inc.	Gray Goose	Elkhorn	O	O	O	P	P	P	P	P	G	G	K	K	K	K
Sunfire Coal Co.	Sunfire	Sunfire	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Wisconsin Coal Corp.	Wiscoal	Haz. #4-#7	O	O	O	P	P	P	P	P	G	G	K	K	K	K

KANAWHA DISTRICT

Amick, W. C.	Amick	(Sewell)	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Amick, Tockes	Amick #2	(Sewell)	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Arbaugh, J. A.	Union	#2 Gas	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Barker & Lockett	Barker & Lockett	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Blake, J. E.	Blake	#2 Gas	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Elias, John	Elias	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Farley, Walter	Handley	#2 Gas	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Fockler, Fay	Fockler	Gilbert	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Fry, Sam	Fry's	Pitts. #8	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Henry Coal Co.	Henry	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Hughes, C. A.	Sigmon	Pitts. #8	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Hunley, D. R.	Ottawa #1	Alma	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Lieving & Son, F. B.	Lieving's	Pitts. #8	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Linden Coal Co.	Linden	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
McClung, B. A.	McClung	Sewell	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Null, Perry	Null #1	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Rough & Layne	Rough & Layne	Pitts. #8	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Russell Coal Co.	Russell	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Summers, R. A.	Summers	Gilbert	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Toney, John C.	Toney	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Taylor, J. B. & H. C.	M. A. Coble	Kittanning	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Van Matre, H. E.	Van Matre Coal Co.	Pitts. #8	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Ward-Hoyt Mining Co.	Sandy MacGregor		O	O	O	K	K	L	L	L	C	C	H	H	H	H
Ace Black Band Coal Company	Dorothy Dale	Black Band	M	M	M	L	L	L	L	L	F	F	F	F	F	F
American Eagle Colliery	#70*	Eagle	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Anchor Coal Company	Anchor #1 & #3	Dorothy	M	M	M	L	L	L	L	L	F	F	F	F	F	F
Armeo Coal Mining Corporation	Martins	Campbells Cr.	O	O	O	K	K	L	L	L	C	C	H	H	H	H
Birchton Coal Company	Birchton	Hernshaw	M	M	M	L	L	L	L	L	F	F	F	F	F	F

Size Groups—All Market Areas—Continued

KANAWHA DISTRICT—Continued

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Black Band Coal Company	Reynolds	Black Band	M	M	M	N	N	N	N	N	E	E	G	G	G	G
Bouco County Coal Corporation	Boone No. 2	Chilton	M	M	M	N	N	N	N	N	E	E	G	G	G	G
Cameo Split Coal Company	Cameo	No. 5 Block	M	M	M	N	N	N	N	N	E	E	G	G	G	G
Cannelton C. & C. Company	#3	Eagle	O	P	M	J	L	K	M	M	E	E	G	G	G	G
Cannelton C. & C. Company	#5	#2 Gas	P	P	M	N	M	M	M	M	E	E	G	G	G	G
Cannelton C. & C. Company	#6	#5 Block	M	M	M	M	M	M	M	M	E	E	G	G	G	G
Carbon Fuel Company, The	#5 and #10	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Carbon Fuel Company, The	#9	Powellton	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Carbon Fuel Company, The	#11	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Cedar Grove Coll. Inc.	Cedar Grove	Cedar Grove	O	O	O	O	N	N	N	N	E	E	G	G	G	G
C & O Fuel Mine Operators	Dorothy Eagle	Eagle	O	O	O	O	N	N	N	N	E	E	G	G	G	G
Christian Colliery Company	#1	Eagle	O	O	M	J	J	K	K	K	E	E	G	G	G	G
Christian Colliery Company	#2	Powellton	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Colcord Coal Company	Montcoal #1	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Colcord Coal Company	Montcoal #2	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Colcord Coal Company	Montcoal #4	Harshaw	M	M	L	J	J	K	M	M	E	E	G	G	G	G
Detroit Mining Company	#1 and #2	Coalburg	J	J	J	J	K	K	M	M	E	E	G	G	G	G
Dieport Coal Company	Star Slope	Perryville	J	J	J	J	K	K	M	M	E	E	G	G	G	G
Dorothy Glenn C. Mining Co.	Dorothy Glenn	Coalbg & #5 Bl.	M	M	M	J	K	N	N	N	E	E	G	G	G	G
Dry Branch Coal Company	Dry Branch	Coalburg	Q	Q	Q	P	N	N	N	N	E	E	G	G	G	G
Deep Hollow Coal Co.	Deep Hollow	Poorless	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Elk River Coal & Lbr. Co.	Rich Run	#5 Block	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Evans Coal Company	#5	#5 Block	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Glogora Coal Company	Blue Pennant	Coalburg	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Hartford Coal Co., Inc.	Sliding Hill	Pittsburgh #8	H	K	O	L	N	R	N	R	E	E	G	G	G	G
Hatfield Campbell Cr. Coal Co., The	Plymouth	Pittsburgh #8	S	K	O	L	N	R	N	R	E	E	G	G	G	G
Harman, Wm. S.	Hallwood #1	Pittsburgh #8	H	K	O	L	N	R	N	R	E	E	G	G	G	G
Harman, Wm. S.	Hallwood #2	Pittsburgh #8	H	K	O	L	N	R	N	R	E	E	G	G	G	G
Hatfield Campbell Cr. Coal Co., The	Putney #1 & 3	#5 Block	S	S	J	J	J	K	K	K	E	E	G	G	G	G
Hatfield Campbell Cr. Coal Co., The	#1	#2 Gas	J	J	J	J	K	K	K	K	E	E	G	G	G	G
Imperial Colliery Co.	#2	#2 Gas	O	M	M	J	J	K	K	K	E	E	G	G	G	G
Imperial Colliery Co.	#5	Dorothy	G	G	G	G	L	N	N	N	E	E	G	G	G	G
Jackson Coal & Mining Co.	Jackson	Pittsburgh #8	H	K	O	L	N	R	N	R	E	E	G	G	G	G
Kanawha Hy-Product Coal Co.	Monarch	Cedar Grove	O	O	O	N	N	N	N	N	E	E	G	G	G	G
Kanawha Coals, Inc.	Hughston	#2 Gas	O	O	O	N	N	N	N	N	E	E	G	G	G	G
Kan. & Hocking C. & C. Co.	#109	#2 Bl. & Coalbg	S	S	S	R	R	R	R	R	E	E	G	G	G	G
Kan. & Hocking C. & C. Co.	#114 and #116	#2 Gas & Eagle	P	P	O	M	M	M	M	M	E	E	G	G	G	G
K&N River Bge. & R. C. Mts. Inc.	Winifrede #1	Winifrede	O	O	O	N	N	N	N	N	E	E	G	G	G	G
Leith Coal Mining Co., Inc.	Darby	Cedar Grove	O	O	O	N	N	N	N	N	E	E	G	G	G	G
Kelley's Cr. Coll. Co.	#2 and #6	Lewiston	Q	Q	Q	P	N	N	N	N	E	E	G	G	G	G
Kelley's Cr. Coll. Co.	#4	Cedar Grove	O	O	O	N	N	N	N	N	E	E	G	G	G	G
Kingston-Poachontas Coal Co.	Kingston	Eagle & Powell	O	M	M	J	J	K	K	K	E	E	G	G	G	G
Koppers Coal Co., The	Powellton 2, 3, 5	Powellton	G	G	M	G	G	G	G	G	E	E	G	G	G	G
Koppers Coal Co., The	Powellton #4	#2 Gas	G	G	M	G	G	G	G	G	E	E	G	G	G	G
Koppers Coal Co., The	Wharton	Poorless	M	M	L	J	J	K	K	K	E	E	G	G	G	G
Leavale Collieries	Leavale	Harshaw	M	M	L	J	J	K	K	K	E	E	G	G	G	G
Leavale Collieries, Inc.	Leavale	Dorothy	G	G	L	J	J	K	K	K	E	E	G	G	G	G
LeMayne Coal Co.	LeMayne	Powellton-B	M	M	L	J	J	K	K	K	E	E	G	G	G	G
Marmet Coal Co.	Cedar Grove #1	#5 Block	S	S	O	N	N	R	N	R	E	E	G	G	G	G
Milburn Hy-Prod. Coal Co.	Milburn #1 & 2	Cedar Grove	O	O	O	N	N	R	N	R	E	E	G	G	G	G
Nellis Coal Corp.	Nellis	Eagle & Powt	O	O	M	J	J	K	K	K	E	E	G	G	G	G
Orlandi Coal Co.	Orlandi #2	Campbell Cr.	O	O	M	J	J	K	K	K	E	E	G	G	G	G
Princess Dorothy C. Co.	Princess Dorothy	#2 Gas	M	M	M	L	K	M	M	M	E	E	G	G	G	G
Raleigh Wyoming Mining Co.	Edwight #1 & 3	#5 Block	J	J	J	G	G	K	K	K	E	E	G	G	G	G
Raleigh Wyoming Mining Co.	Edwight #1 & 3	Eagle	O	M	M	J	J	K	K	K	E	E	G	G	G	G
Raymond City C. & T. Corp.	Raymond City	Dorothy	G	G	G	G	L	N	N	N	E	E	G	G	G	G
Red Parrot Coal Co.	Red Parrot	Pitts. #8	H	K	O	L	N	R	N	R	E	E	G	G	G	G
Ridgeview Coal Co.	Ridgeview	#5 Bl. & Lewiston	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Riverton Coal Co.	Riverton	#2 Gas	O	M	O	K	K	M	M	M	E	E	G	G	G	G
Riverton Coal Co.	Riverton	Belmont	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Riverview Coal Mining Co.	Riverview	Cedar Grove	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Spruce River Coal Co.	Coalburg	Stockton-Lewiston	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Trux-Traer Coal Co.	Spruce River #4	Alma	S	S	Q	Q	O	N	N	N	E	E	G	G	G	G
Trux-Traer Coal Co.	Acme, Racoon	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Trux-Traer Coal Co.	Rose	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Trux-Traer Coal Co.	United	Dorothy	G	G	G	G	G	G	G	G	E	E	G	G	G	G
Upper Elk & Potomac Coal Co.	Middle Creek	#5 Block	S	S	S	R	R	R	R	R	E	E	G	G	G	G
Webb Coal Mining Company	Webb	Dorothy	G	G	G	G	R	R	R	R	E	E	G	G	G	G
Whitesville Mining Company	Whitesville	Powellton	O	M	M	J	J	K	K	K	E	E	G	G	G	G
Winifrede Collieries	#1	Winifrede	J	J	J	J	L	G	M	M	E	E	G	G	G	G
Winifrede Collieries	#2	Winifrede	M	M	M	J	L	G	M	M	E	E	G	G	G	G
Wyatt Coal Company	Laing #1 & #2	Dorothy	G	G	G	G	L	G	M	M	E	E	G	G	G	G
Wyatt Coal Company	Wymar	Belmont	M	M	M	K	K	M	M	M	E	E	G	G	G	G
Youghiogheny & Ohio C. Co.	Van	Coalburg	M	M	M	K	K	M	M	M	E	E	G	G	G	G

LOGAN DISTRICT

Perry & Frazier	Long Chute	Eagle	S	S	Q	Q	P	N	N	N	L	N	N	N	N	N
Alma Eagle Coal Co.	Aracoma	Alma	U	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Amherst Coal Co.	Amherst #1	Island Creek	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Amherst Coal Co.	Amherst #2	Eagle	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Amherst Coal Co.	Amherst #3	Island Creek	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Avis Eagle Coal Co.	Avis Eagle	Eagle	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Bertrand Coal Co.	Bertrand	Eagle	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Buffalo Chilton Coal Co.	Buffalo #1	Chilton	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Big Creek Coal Co.	Stone Branch	Alma	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Buffalo Eagle Mines, Inc.	Riley #2	#2 Gas	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Buffalo Eagle Mines, Inc.	Riley #3	Chilton	S	S	S	S	Q	Q	O	N	N	N	N	N	N	N
Chaffin-Jones-Heatherman Coal Co.	#3	Chilton	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Chilton Block Coal Co.	Ethel #2	Chilton	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Chilton Eagle Coal Co.	Draper	Alma-L. C. Chilton & Eagle	U	T	R	P	N	N	N	N	N	N	N	N	N	N
Clean Eagle Coal Co.	Clean Eagle	Eagle	S	S	Q	Q	O	N	N	N	L	N	N	N	N	N
Crystal Block C. & C. Co.	#4	Island Creek	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Fort Branch Coal Corp.	Fort Branch	Chilton	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Gay Coal & Coke Co., The	Gay #1	Island Creek	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Gay Coal & Coke Co., The	Gay #2	Eagle	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N
Georges Creek Coal Co.	Georges Creek	Chilton	Q	Q	Q	Q	P	P	N	N	N	N	N	N	N	N

Size Groups—All Market Areas—Continued

SOUTHERN APPALACHIAN DISTRICT—Continued *

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sproule Coal Co., Henry.	Finley	Blue Gem	A	T	B	C	D	F	H	H	B	B	E	E	E	E
Smith, Ayers	Jay Bird	Coal Creek	T	R	S	P	O	P	Q	R	H	H	E	E	E	E
State Lick Coal Co.	State Lick	#2	O	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Tennison, J. D.	Tennison C. Co.	Stray	T	R	S	P	O	P	Q	R	H	H	E	E	E	E
Tuttle, Wm. & Bryant Dave.	Butt Mt.	Dean #2	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Vowell, T. K.	Vowell	Blue Gem	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Ward, Chas.	Cold Water #1, #2, & #3	Hooper	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Watts, George R.	Watts	Glenmary	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Webb, W. H.	Webb Coal Co.	Barner	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Whaley, I. C.	Whaley	Coalfield	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
White, J. E. (J. E. White Coal Co.)	White	Lilly	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Wilkerson, Jim	Wilkerson	Lilly	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Wilkerson, John	John Wilkerson	Black Dia.	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Woody, W. E.	Woody	Black Dia.	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Wyrick & Son & Grady	Wyrick	Black Dia.	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Yakum, O. W.	Yakum	Dean	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
York, William	York's	Dean	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Atlas Coal Co.	Capito	Lower Hignite	K	K	J	O	H	M	M	M	G	G	E	E	E	E
Harker Str. Crk. Coal Mng. Co.	Harker	Straight Crk.	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Bell Coal Co.	Bell	Straight Crk.	Q	Q	O	M	L	M	M	M	G	G	E	E	E	E
Bertha Jellico Coal Co.	Bertha	Jellico	T	T	G	G	P	P	P	P	H	H	E	E	E	E
Bessemer C. Iron & Land Co.	Wind Rock	Dean	G	G	S	S	P	P	P	P	H	H	E	E	E	E
Black Diamond Coal Mng. Co.	Marion	Jellico	T	T	G	G	P	P	P	P	H	H	E	E	E	E
Block Coal & Coke Co.	Block No. 1	Dean	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Block Coal & Coke Co.	Turley	Dean	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Blue Diamond Coal Co.	Kapan & Westbourne	Jellico	K	K	G	P	P	P	P	P	H	H	E	E	E	E
Blue Diamond Coal Co.	Bon Jellico	Jellico	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Bon Jellico Coal Co.	Brimstone	Glenmary	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Brimstone Coal Co.	Broyles Jellico	Jellico	U	U	G	P	P	P	P	P	H	H	E	E	E	E
Broyles Jellico Coal Co.	Rock Cliff	Dean	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Brush Creek Coal Co.	Burk Hollow	Blue Gem	Q	Q	O	M	K	M	M	M	D	D	E	E	E	E
Burk Hollow Coal Co.	Cairnes	Mason	Q	Q	O	M	K	M	M	M	D	D	E	E	E	E
Charnes Coal Mining Co.	Cross Mountain	Coal Crk.	Q	Q	O	M	K	M	M	M	D	D	E	E	E	E
Cambria Coal Co.	Royal	Lower Dean	Q	Q	O	M	K	M	M	M	D	D	E	E	E	E
Cleage-Wills Coal Co., Inc.	Cleage Wills	Jellico	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Clear Fork Coal Co., Inc.	Clear Split #3	Sterling	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Clear Fork Coal Co., Inc.	Clear Fork	Mason	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Clinchmore Coal Mining Co.	Clinchmore	Pee Wee	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
Coleman Fuel Co.	Red Bird	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Croley, Ben	Dixie	Dean	U	U	G	P	P	P	P	P	H	H	E	E	E	E
Dean Coal, Inc.	Dean Coals	Dean	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Diamond Coal Mining Co.	Diamond #1 & #2	Big Mary	T	T	P	P	P	P	P	P	H	H	E	E	E	E
Dixie Bell Coal Co.	Dixie Bell	Hance	P	P	G	M	O	M	K	K	K	K	E	E	E	E
Engine Coal Company, Inc.	Pineville	Str. Crk.	M	M	R	Q	P	O	P	Q	R	H	H	E	E	E
Fayette-Jellico Coal Co.	Fayette-Jellico	Dean	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Fentress Coal & Coke Co.	Wildor No. 3	Bon Air #2	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Fork Mountain Coal Co.	Fork Mountain	Dean	K	K	L	K	K	K	K	K	K	K	E	E	E	E
Fork Mountain Coal Co.	Regal	Pee Wee	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
Fork Ridge C. & C. Co.	Fork Ridge	Mason	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Fox Ridge C. & C. Co.	Fox Ridge & Hanby	Straight Crk.	E	E	R	Q	P	O	P	Q	R	H	H	E	E	E
Gatlin Coal Co.	Gatlin	Jellico	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Harlan Industrial Coll. Co.	Commodore	Dean	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Highland Mining Co.	Highland	Bon Air #2	O	O	L	L	J	H	P	H	O	H	E	E	E	E
High Point Coal Co.	No. 1	Pee Wee	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
High Point Coal Co.	No. 2	Red Ash	K	K	L	K	K	K	K	K	K	K	E	E	E	E
Hignite Coal Co.	Hignite	Lower Hignite	K	K	L	K	K	K	K	K	K	K	E	E	E	E
Isoline Coal Co.	Isoline	Isoline	K	K	L	K	K	K	K	K	K	K	E	E	E	E
Jellico Coal Mining Co.	Mt. Ash	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Kentucky Jellico Coal Co.	Kay Jay	Dean	K	K	L	K	K	K	K	K	K	K	E	E	E	E
Kentucky Ridge Coal Co.	Crockett	Crockett	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
Ky. Straight Crk. Coal Co.	Adalia & Belva	Straight Crk.	H	H	H	H	G	G	G	G	G	G	E	E	E	E
LaFollette, Rex C. Co.	Rex #2	Rex	H	H	H	H	G	G	G	G	G	G	E	E	E	E
Lilly Coal Co.	Herron	Horse Crk.	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
Mahan Jellico Coal Co.	Mahan Jellico	Jellico	E	E	R	Q	P	O	P	Q	R	H	H	E	E	E
Meadow Creek Coal Co.	Solon	Bon Air No. 2	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Moore Coal Co.	Moore	Dean	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
New Anchor Block Coal Co., Inc.	Anchor Block	Dean	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
New Horse Creek Coal Co.	Valma	Horse Crk.	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Nevadale Coal Co.	Nevadale	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
New Jellico Coal Co.	Blue Rose	Jellico	G	G	G	P	P	P	P	P	H	H	E	E	E	E
New Mary Francis Coal Co.	New Mary Francis	Horse Crk.	L	L	B	S	P	O	P	Q	R	H	H	E	E	E
New Morning Glow Coal Co.	Morning Glow	Horse Crk.	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Pioneer Coal Co.	Pioneer	Str. Crk.	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Poplar Lick Coal Co.	Poplar Lick	Poplar Lick	K	K	J	O	H	M	M	M	G	G	E	E	E	E
Premier Coal Co.	Premier	Turner	N	N	H	H	F	F	J	K	K	K	E	E	E	E
Pruden Coal & Coke Co.	Back Crk. #2	Mason	H	H	H	H	G	G	G	G	G	G	E	E	E	E
Rennebaum Coal Co.	Valley Crk. #4	Jellico	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Southern Coll., Inc.	Rennebaum	Sterling	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Southern Mining Co.	So. Collieries	Pee Wee	M	M	M	C	K	M	M	M	D	D	E	E	E	E
Southern Mining Co.	Balkan	Croch	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Southland Coal Corp.	Colmar	Mason	J	J	R	Q	P	O	P	Q	R	H	H	E	E	E
Stearns Coal & Lbr. Co.	Southland	Str. Crk.	R	R	Q	P	O	P	Q	R	H	H	E	E	E	E
Stearns Coal & Lbr. Co.	"A"	No. 1	P	P	P	P	P	P	P	P	P	P	E	E	E	E
Stearns Coal & Lbr. Co.	No. 11	No. 1 and 1 1/2	P	P	P	P	P	P	P	P	P	P	E	E	E	E
Stearns Coal & Lbr. Co.	Cooperative	No. 1	P	P	P	P	P	P	P	P	P	P	E	E	E	E
Stearns Coal & Lbr. Co.	No. 1	No. 2	L	L	K	H	H	M	M	M	K	E	E	E	E	E
Stearns Coal & Lbr. Co.	No. 4	#1 1/2	L	L	K	H	H	M	M	M	K	E	E	E	E	E
Stearns Coal & Lbr. Co.	No. 15	#1 1/2	L	L	K	H	H	M	M	M	K	E	E	E	E	E
Straight Crk. Coal, Inc.	Cary	Str. Crk.	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Straight Fork Coal Co.	Straight Fork	Upper Dean	T	T	S	P	O	P	Q	R	H	H	E	E	E	E
Sun Coal Co.	Sun	Pee Wee	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Tenn-Jellico Coal Co.	Anthras	Jellico	G	G	G	P	P	P	P	P	H	H	E	E	E	E
Vermillion, C. C.	Wister	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Virginia Jellico C. Co., Inc.	King Mountain	Jellico	G	G	G	P	P	P	P	P	H	H	E	E	E	E
White Coal Co.	Baker	Horse Creek	J	J	H	H	G	G	G	G	G	G	E	E	E	E
Williams Coal Mining Co.	Nurex	Rex	H	H	H	H	G	G	G	G	G	G	E	E	E	E
Woodridge Blue Gem Coal Mng. Co.	Powhatan & Wash-	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Zecchini Blue Gem C. Co.	Blue Gem	Blue Gem	A	A	B	C	D	F	H	H	B	B	E	E	E	E
Zenith Coal Co.	Zenith	White Oak	L	L	B	S	P	O	P	Q	R	H	H	E	E	E

Size Groups—All Market Areas—Continued

VIRGINIA DISTRICT

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bandy, Rex	Bandy	Raven	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Barnhart, C. H.	Barnhart	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Barrett, J. E.	Rieds Scott	Red Ash	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Bond, R. D.	Spruce Pine	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Bond, N. S.	Osborne	Jawbone	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Brown & Vernon Coal Co.	Widow Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Brown Coal Co. C. W.	Widow Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Brown Coal Co. C. W.	Red Ash	Red Ash	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Burn-Up Coal Co., The	Burn-Up		B	B	B	B	B	B	B	C	C	C	H	H	H	H
Campbell, R. W.	Campbell	#5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Clay, John	Widow Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Corns Coal Co.	Banner	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Cox, W. H. Coal Co.	Cox	Penn Lee	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Crowder & Slogel	No. 3	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Dale Coal Company	Dale	Blair	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Davis Coal Co., C. L.	Widow Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Dye, Preston L.	Preston Dye	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Franks, J. H.	No. 5	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
George, A. J.	J. Bob Branch	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Gilley & Sayers	Hale	Raven	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Hale, G. N.	Up. Banner	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Ham & Kern	Ham & Kern	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Hillman, J. M.	Hillman	Jawbone	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Horne Coal Co., F. B.	Horne	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Hubbard, J. J.	Hubbard	Edwards	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Kiser, J. T.	Kiser's	Blair	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Jackson & Clark	#6	Lower Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Lawson & Laney	Lawson	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
McCoy, F. A.	McCoy	Jawbone	B	B	B	B	B	B	B	C	C	C	H	H	H	H
McReynolds, E. M.	McReynolds	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Marcum, G. L.	#7 & #10	Blair	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Miller, Garnett B.	Miller	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Osborn & Bowman	Imboden	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Pennington, O. R.	Pennington	#5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Quillen, L. L.	Quillens	Jawbone	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Quillin Coal Co.	Widow Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Quillin, J. E. Co.	Quillin	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Raines, F. C.	Raines	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Reedy, Will and Jamison, L. G.	Reedy & Jamison	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Richardson Coal Co.	Kennedy		B	B	B	B	B	B	B	C	C	C	H	H	H	H
R. F. D. #1, Swords Creek, Va.	R. A. & C. L. Rich-	Norton	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Richmond, R. A. & C. L.	mond.		B	B	B	B	B	B	B	C	C	C	H	H	H	H
Robinet & Nash, C. M. Co.	Kennedy	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Robinet & Nash, C. M. Co.	Mill Creek #2	Red Ash	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Robinet & Nash, C. M. Co.	Pine Ridge #1	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Sheep Rock Coal Co.	Sheep Rock	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Shreves Coal Co.	Newkenny	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Smith Coal Company	Smith	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stock Creek Coal Co.	Stock Creek	Egan	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Trent & Stallard	Crab Orchard	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Upper Elk Coal Co.	Freemont	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Viers, Stanford, Prater, Va.	Viers Coal		B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wall, Vassil	Mohawk	Kelly	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wallen, Harman	Wallen	#5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Welch, Fred	Welch	#5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wells, W. E.	Wharton #4	Red Ash	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wharton, G. C.	Glamorgan	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Whitt, White & Whited	Kennedy	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wilson, C. L.	#7	Kennedy	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Banner Fuel Corporation	Black Banner	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Benedict Coal Corporation	Benedict #7	No. 7	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Benedict Coal Corporation	Virglow	No. 12	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Blackwood C. & C. Co., Inc.	Calvin	Low Splint	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Blackwood C. & C. Co., Inc.	Pardee	High Splint	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Blue Diamond Coal Co.	Bonney Blue	#9 & #10	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Blue Diamond Coal Co.	Mayflower	H. & L. Splint	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Christie Coal Company	Christie	Blair	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Clinchfield Coal Corp.	No. 2, 3 & 52	U. & L. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Clinchfield Coal Corp.	No. 7 & 9	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Disie Beaver Coal Co., Inc.	Crane's Nest	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Fleming & Co., Robert	Fleming	U. & L. Ban'r	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Glamorgan Coals, Inc.	Glamorgan #4	Glamorgan	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Hawthorne Coal Corporation	Hawthorne #1	Edwards	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Kemmerer Gem Coal Co.	Kem Gem	No. 5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Norton Coal Co., W. S. Willis & G. C. McCall, Receivers	Norton #11	Norton	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Penn Lee Corporation	Penn Lee #1		B	B	B	B	B	B	B	C	C	C	H	H	H	H
Ruth-Elkhorn Coals, Inc.	Steinman	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Splash Dam Coal Corp.	Splashdam	Splashdam	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Splash Dam Sme. Coal Corp.	Lonesome Br.	Splashdam	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Standard Banner Coal Corp.	Honey Creek	Up. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Arno	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Derby	Marker	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Dunbar	Marker	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Taggart	Taggart	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Derby	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Genco	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Imboden	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Freemr Mod.	Marker-Imb	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Roda	Taggart	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Stonega Coke & Coal Co.	Stonega	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Swords Cr. Mining Corp.	Swords Creek	L. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
United Collieries, Inc.	Dominion	No. 8	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Va. Iron, C. & C. Company	Imperial	No. 6 & 7	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Va. Iron, C. & C. Company	Linden	Imboden	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Va. Iron, C. & C. Company	Monarch	No. 5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Va. Iron, C. & C. Company	Royal Banner	U. Banner	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Va. Lee Co., Inc.	Va. Lee	No. 5	B	B	B	B	B	B	B	C	C	C	H	H	H	H
Wise Coal & Coke Company	Dorchester	Blair-Dorch	B	B	B	B	B	B	B	C	C	C	H	H	H	H

Size Groups—All Market Areas—Continued

WILLIAMSON DISTRICT

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Altizer, W. L.	W. L. Altizer	Up. Banner	N	N	N	M	M	L	K	K	E	E	F	F	F	F
Bell Coal Co.	#1	Raven	B	B	B	B	B	B	B	B	C	C	H	H	H	H
Johnson, David	Splint No. 7	No. 5 Block	J	J	J	J	J	M	M	M	C	C	H	H	H	H
Strunk Collier Coal Co.	Whipwill	Raven	B	B	B	B	B	B	B	B	C	C	H	H	H	H
Alburn Collieries Co.	Alburn	Alma	Q	Q	P	N	N	M	M	M	C	C	H	H	H	H
Alma Fuel Co.	Alma	Alma	Q	Q	P	N	N	M	M	M	C	C	H	H	H	H
Armor Coal Co.	Katona	Cedar Grove	Q	Q	P	N	N	M	M	M	C	C	H	H	H	H
Big Creek Winifrede Coal Co.	Big Creek	Winifrede	J	J	J	J	J	M	M	M	H	H	E	E	E	E
Borderland Coll. Co.	Borderland #1	Winifrede	J	J	J	J	J	M	M	M	H	H	E	E	E	E
Buchanan By-Prod. C. Corp.	Clintwood	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Buchanan County Coal Corp.	Buchanan #1	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Buchanan County Coal Corp.	Buchanan #2	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Buchanan Smk. C. Co., Inc.	Buchanan Smk.	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Buffalo Winifrede C. Co.	Buffalo	Winifrede	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Conoway Coal Corp.	Conoway	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Crystal Blk. C. & C. Co.	#1	Winifrede	J	J	J	J	J	M	M	M	E	E	E	E	E	E
Crystal Blk. Mining Co.	Gates	Winifrede	J	J	J	J	J	M	M	M	E	E	E	E	E	E
Dayton Coal Corp.	New Howard	Cedar Grove	O	O	O	N	N	N	N	N	Q	Q	E	E	E	E
Earlston Coal Co.	Earlston	Warfield	S	S	S	P	N	N	N	N	Q	Q	E	E	E	E
Eastern Coal Corp.	Hardy #1 & 11 & McVeigh #7.	Pond Crk	Q	Q	Q	P	N	N	N	N	Q	Q	E	E	E	E
Eastern Coal Corp.	Stone #3	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Emperor Coal Co.	Freeburn	Freeb'n-Alma	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Glen Alum Coal Co.	Glen Alum	Glen Alum	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Harman Coal Corp., H. E.	Harman	Bull Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Home Crk. Smk. C. Co., Inc.	Home Creek	Clintwood	Q	Q	Q	O	M	K	L	L	L	L	B	B	B	B
Huddleston C. Co., J. S.	Mohawk	Big Eagle	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Isaban Coal Co.	Hardy	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Leckie Collieries Co.	Adler	Freeburn	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Little War Creek C. Co.	Litwar	Big Eagle	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Lynn Camp Coal Co.	Lynn Camp	Clintwood	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Majestic Collieries Co.	Majestic	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Merrimac Coal Co.	White Star	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Mingo Mining Co.	T-1	Thacker	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
New Alma Coal Co.	New Alma	Alma	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
New Century Coal Co.	New Century	Thacker	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
New Marietta Coal Co.	New Marietta	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Octavia Coal Mining Corp.	Octavia	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Octavia Coal Mining Corp.	Octavia	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Panther Coal Co., Inc.	Roseann	Clintwood	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Pike Fuel Co.	Pike Fuel	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Pritchard, D. H., Contractor	William Ann	Thacker	S	S	S	Q	Q	Q	Q	Q	Q	Q	G	G	G	G
Puritan Coal Corp.	Puritan #1	Thacker	S	S	S	Q	Q	Q	Q	Q	Q	Q	G	G	G	G
Puritan Coal Corp.	Puritan #2	Winifrede	M	M	M	M	M	M	M	M	M	M	G	G	G	G
Red Jacket Coal Corp.	#5	Thacker	S	S	S	R	P	P	P	P	P	P	G	G	G	G
Red Jacket Coal Corp.	#6	Alma	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Red Jacket Coal Corp.	#32 Upper Mine	Cedar Grove	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Red Jacket Coal Corp.	#32 Lower Mine	Thacker	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Red Jacket Coal Corp.	Junior	Ced. Grove & Thack	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Red Jacket Coal Corp.	Mitchell Br.	Cedar Grove	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Standard Block Coal Co.	High Steam	Warfield	S	S	S	Q	Q	Q	Q	Q	Q	Q	G	G	G	G
Sycamore Coal Co.	Cinderella	Winifrede	J	J	J	J	J	M	M	M	E	E	E	E	E	E
Sycamore Coal Co.	Mingo Chief	Mingo	O	O	O	N	N	N	N	N	N	N	E	E	E	E
Tierney Mining Co.	Tierney	Pond Creek	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
Va. Lee Coal Corp.	Virginia Lee	Clintwood	Q	Q	Q	P	N	N	N	N	N	N	E	E	E	E
War Eagle Coal Co.	War Eagle	Thack & #2 Gas	O	O	O	N	N	N	N	N	N	N	E	E	E	E
Winco Block Coal Co.	Winco Block	Winifrede	O	O	O	N	N	N	N	N	N	N	E	E	E	E

Truck Mine Prices Per Net Ton of 2,000 Pounds—Minimum Prices f. o. b. Transportation Facilities at Mines for All Coal Loaded Into Trucks or Wagons at the Mines of All Code Members in District No. 8

Size groups	Price index															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1.	325	320	315	310	305	300	295	290	285	280	275	270	265	260	255	250
2.	325	320	315	310	305	300	295	290	285	280	275	270	265	260	255	250
3.	315	310	305	300	295	290	285	280	275	270	265	260	255	250	245	240
4.	300	295	290	285	280	275	270	265	260	255	250	245	240	235	230	225
5.	290	285	280	275	270	265	260	255	250	245	240	235	230	225	220	215
6.	280	275	270	265	260	255	250	245	240	235	230	225	220	215	210	205
7.				265	260	255	250	245	240	235	230	225	220	215	210	205
8.				255	250	245	240	235	230	225	220	215	210	205	200	195
9.	250	245	240	235	230	225	220	215	210	205	200	195	190	185	180	175
10.	240	235	230	225	220	215	210	205	200	195	190	185	180	175	170	165
11.	230	225	220	215	210	205	200	195	190	185	180	175	170	165	160	155
12.	220	215	210	205	200	195	190	185	180	175	170	165	160	155	150	145
13.	210	205	200	195	190	185	180	175	170	165	160	155	150	145	140	135
14.	200	195	190	185	180	175	170	165	160	155	150	145	140	135	130	125
15.	190	185	180	175	170	165	160	155	150	145	140	135	130	125	120	115
16.	180	175	170	165	160	155	150	145	140	135	130	125	120	115	110	105
17.	170	165	160	155	150	145	140	135	130	125	120	115	110	105	100	95

Truck Mine Prices per Net Ton of 2,000 Pounds—Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded into Trucks or Wagons at the Mines of all Code Members in District No. 8—Price Index—Cannel Coal—Logan District

Size groups:	Price
Block, Chunks and Lumps	\$4.00
Egg	3.25
Chips	2.50
Machine Cuttings	1.60

[F. R. Doc. 38-424; Filed, February 8, 1938; 11:02 a. m.]
No. 28—2

[Order No. 217]

AN ORDER MODIFYING ORDER NO. 97, AS MODIFIED BY ORDERS NOS. 136 AND 212, AND SUPPLEMENTING THE SCHEDULE OF MINIMUM PRICES FOR COALS OF CODE MEMBERS PRODUCED WITHIN DISTRICT NO. 9 BY ADDING THERETO A SCHEDULE OF PRICES TO BE KNOWN AS "TRUCK MINE PRICE SCHEDULE NO. 1—DISTRICT NO. 9"

The National Bituminous Coal Commission having by its Order No. 97, as modified by Orders Nos. 136 and 212, deter-

12 F. R. 3051, 3270 (DI); 3 F. R. 321 (DI).

mined and established the minimum prices of coals of code members produced within District No. 9, as set forth in "Price Schedule No. 1—District No. 9", as supplemented by Supplements Nos. 1 and 2, and having determined that the provisions of sub-sections (a) and (b) of Part II of Section 4 of the Act and the purposes thereof will be carried out more effectively by supplementing the aforesaid schedule and supplements by a truck mine price schedule as hereinafter provided:

Now, therefore, pursuant to Act of Congress entitled "An Act to regulate interstate commerce in bituminous coal, and for other purposes" (Public, No. 48, 75th Cong., 1st sess.), known as the Bituminous Coal Act of 1937, the National Bituminous Coal Commission hereby orders:

1. That the minimum prices of coals of code members produced within District No. 9, established in "Price Schedule No. 1—District No. 9", as supplemented by Supplements Nos. 1 and 2 to Price Schedule No. 1—District No. 9, are hereby further supplemented as set forth in "Truck Mine Price Schedule No. 1—District No. 9", filed this day in the office of the Secretary of the Commission and made a part hereof by reference as though fully set forth herein, and such minimum prices, as shown in said Truck Mine Price Schedule No. 1, shall be and are hereby determined and established as the minimum prices of coals of code members within District No. 9, and shall be effective at 12:01 o'clock A. M., on the 21st day of February, 1938.

2. That said Order No. 97, as modified by Orders Nos. 136 and 212 and Price Schedule No. 1—District No. 9, and Supplements Nos. 1 and 2 thereto, except as modified herein and by said Truck Mine Price Schedule No. 1—District No. 9, shall remain in full force and effect.

3. That the Secretary of the Commission shall forthwith mail copies of this Order and "Truck Mine Price Schedule No. 1—District No. 9" to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards and to Code Members within District No. 9; shall cause copies of this Order and said "Truck Mine Price Schedule No. 1—District No. 9" to be made available for inspection by all interested parties at the Secretary's office of the Commission and at all Statistical Bureaus of the Commission; and shall cause to be published a copy of this Order in the FEDERAL REGISTER.

By order of the Commission.

Dated this 5th day of February, 1938.

[SEAL] F. WITCHER McCULLOUGH, Secretary.

TRUCK MINE PRICE SCHEDULE NO. 1, DISTRICT NO. 9

Truck Mine Schedule of minimum prices for coals of code members produced within District No. 9, established pursuant to the provisions of the "Bituminous Coal Act of 1937." Effective: February 21, 1938.

Issued: February 5, 1938.

F. W. McCULLOUGH, Secretary.

PRICE INSTRUCTIONS

1. The schedule of prices shown herein applies F. O. B. trucks or wagons at mines, on all coal produced by Code Members in the District shown on the title page hereof.

2. All Prices are subject to the Marketing Rules and Regulations issued by the National Bituminous Coal Commission.

3. If any size is made for which a price is not designated herein, such size shall be sold at the price applicable to the next larger size.

4. All size designations herein are for round hole screens. When other types of screens are used the round hole equivalent shall control the size.

5. All Prices herein are per net ton of 2,000 pounds F. O. B. transportation facilities at the mines unless otherwise designated.

6. When coal is subjected to any chemical, oil, or waxing process, an additional charge of not less than 10¢ per net ton shall be made.

7. Not less than the actual cost of transporting coal from the ordinary loading facilities at the mines to any consumer shall be added to the established minimum price F. O. B. transportation facilities at the mine.

The cost of such transportation is subject to review by the Commission on complaint or upon its own motion. In every case reviewed by the Commission the Code Member shall have the burden of establishing or proving that the cost so charged was an accurate cost commensurate with the service actually rendered.

8. Any Code Member Mine not listed in this Index for shipment by truck shall observe the schedule of prices applicable to adjacent mines having similar quality coal.

Equivalent Round Hole Size of Bar Screens

Bar spacing:	Round hole equivalent
3/4"	1 1/8"
1"	1 3/8"
1 1/4"	2"
1 1/2"	2 1/8"
2"	2 3/8"
2 1/2"	3"
3"	3 1/2"
4"	4"
5"	4 3/4"

Size Groups

All Sizes of Coal over 2" and 2 x 1 1/2" to 1" Nut		All Sizes of Coal 2" and under, except 2 x 1 1/2" to 1" Nut	
Group no.	Sizes of Coal	Group no.	Sizes of Coal
1.....	6" Lump and larger. 5" Lump. 4" Lump. 3" Lump. 2" Lump. 8 x 4" Egg. 8 x 3" Egg. 7 x 4" Egg. 7 x 3" Egg.	6.....	1 1/4" x 1" Nut. 1 1/4" x 1" Nut. 1 1/4" x 3/4" Nut. 1 1/4" x 3/4" Nut. 1 1/4" x 3/4" Nut.
2.....	6 x 4" Egg. 6 x 3 1/2" Egg. 6 x 3" Egg. 5 x 4" Egg. 5 x 3" Egg. 4 x 3" Egg.	7.....	1 1/4" x 1 1/2" to 6 Mesh Nut. 1 1/4" x 1 1/2" to 6 Mesh Nut.
3.....	1 1/2" Lump. 1 1/4" Lump. 6 x 2 1/2" Egg. 6 x 2" Egg. 6 x 1 1/2" Egg. 6 x 1 1/4" Egg. 6 x 3/4" Egg. 5 x 2" Egg.	8.....	1 x 3/4" to 6 Mesh Nut. 1 x 3/4" to 6 Mesh Nut. 1 x 10 Mesh Washed and Dustless Treated.
4.....	5 x 1 1/2" Egg. 4 x 2" Egg. 4 x 1 1/2" Egg. 4 x 1 1/4" Egg. 3 x 2" Nut.	9.....	1 1/2" Washed Screenings. 1 1/2" Washed Screenings. 1" Washed Screenings. 3/4" Washed Screenings.
5.....	3 x 1 1/2" Nut. 3 x 1 1/4" Nut. 3 x 1" Nut. 3 x 3/4" Nut. 2 x 1 1/2" Nut. 2 x 1 1/4" Nut. 2 x 1" Nut. 2 x 3/4" Nut.	10.....	1 1/2" Modified Screenings. 1 1/2" Modified Screenings. 1" Modified Screenings. 3/4" Modified Screenings.
		11.....	1 1/2" Screenings (Raw). 1 1/4" Screenings (Raw).
		12.....	1" Screenings (Raw). 3/4" Screenings (Raw).
		13.....	3/4" x 10 Mesh (Raw). 3/4" x 10 Mesh (Raw).
		14.....	Carbon 1/2" or less x 0. Carbon 1/4" or less x 0. Carbon 1/4" or less x 0. Carbon 1/4" or less x 0.
		15.....	Dust 10 Mesh or smaller x 0.
		16.....	Run of Mine.

Code Member Index

KENTUCKY—BUTLER COUNTY

[illegible]

KENTUCKY—CHRISTIAN COUNTY

[illegible]

KENTUCKY—DAVIESS COUNTY

[illegible]

KENTUCKY—HENDERSON COUNTY

[illegible]

KENTUCKY—HOPKINS COUNTY

[illegible]

Code Member Index—Continued

KENTUCKY—HOPKINS COUNTY—Continued

[illegible]

KENTUCKY—McLEAN COUNTY

[illegible]

KENTUCKY—MUHLENBERG COUNTY

Beadnell, G. C.	Beadnell
Bennowitz, Louis	Muhlenberg Coal Co.
Blackwell, John	Blackwell Coal Co.
Buck Knob Coal Co.	Buck Knob
C. & P. Mining Co.	C. & P. Mining Co.
Casebler Bros. & Hatcher	Casebler & Hatcher
Craycroft, B. L.	Craycroft
Croxton, H. R.	Normwell
Danner, Jesse	Pond River Coal
Drakesboro Coal & Mining Co.	Drakesboro Coal & Mining Co.
Dukes Bros	#1 and #2
Finley & Stovall	Good Night Hill
Fortney, M. L.	M. L. Fortney
Fox, W. K.	Clark
Harris, Henry	G. E. Turner
Hill Mine, J. C.	J. C. Hill
Jarvis, Edgar	Ed Jarvis
Jernigan, H. A.	Silvey
Jernigan, O. S.	Jernigan
Kirk Coal Co., The	Kirk
Kirtley, Frank	Frank Kirtley
Knight, C. B.	Knight's
Lile, C. L.	Snodgrass
Mallory Bros. & Sons	Dwyer
Mallory, Melvin	Mallory
Mercer, J. D. & Son.	J. D. Mercer
Parsons Bros	#1
Pointer, Lum	Oats
Perry, Rod	Perry
Poynter, Lum	Poynter
Reynolds, Robert	Robert Reynolds
Rhoades, Richard	Rhoades
Roark, B. R.	Roark
Root Coal Co.	Root Coal Co.
Scroggins, Walter	Johnston
Skipworth, Barney	Richardson
Smith, P. M.	Smith's
Steele, F. J.	F. J. Steele
Steele, John	Steele
Stewart, Dee	Harps Hill
Sullivan, S. L.	Sullivan
Turner, Melvin & Denzel	Gibbs
Vencill, Ray	Vencill
Vincent, Russell	Russell Vincent
Webb, Noel & Knight, Floyd	Webb & Knight
West, Pola	West
Whitfield, I. K.	Whitfield
Willow Creek Coal Co.	Willow Creek Coal Company.

KENTUCKY-OHIO COUNTY

[illegible]

Code Member Index—Continued

KENTUCKY—OHIO COUNTY—Continued

[illegible]

KENTUCKY--UNION COUNTY

[illegible]

KENTUCKY--WEBSTER COUNTY

[illegible]

KENTUCKY

[illegible]

Code Member Index—Continued
KENTUCKY—Continued

Name	Mine	Seam	Size group numbers													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
Holt Brothers Mining Co.	Holt (New Render)	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Kirk Coal Mng. Co.	Kirk	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Lick Creek Coal Co.	Morris #1 (Charleston)	No. 6.	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
Louisville Gas & Elec. Co.	Echols	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Low Vein Coal Co.	Low Vein	No. 6.	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
Luzerne Graham Mng. Corp.	Graham & Luzerne	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Maple Creek Coal Co.	Maple Creek	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Meador Young & Holt of Ky.	Luton (Tulno)	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Nelson Creek Coal Co.	Nelson	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Newcoal Corporation	Newcoal	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Norton Coal Corp.	Nortonville	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Norton Coal Corp.	Western C. D.	No. 11	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Pacific Coal Mng. Co.	Pacific	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Providence Coal Mng. Co.	Providence #3	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Reinecke Coal Mng. Co.	Reinecke (Eureka)	No. 11	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Richland Coal Co.	Richland	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Rogers Bros. Coal Co.	Rogers	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Ruckman Coal Co.	Ruckman	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Sentry Coal Mining Co.	Sentry	Stray	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Shearn Coal Co.	Shearn (Volcano)	No. 6.	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
Sixth Vein Coal Corp.	Sixth Vein	No. 6.	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
Southland Coal Co.	Southland	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Stirling Coal Co.	Daniel Boone #9	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Trio Coal Co. of Ky.	Trio	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Wickliffe Coal Co., W. A.	Wickliffe (Browder)	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Weviro Coal Co.	Weviro	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	Coal	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
West Kentucky Coal Co.	Sunset	No. 11	B	B	B	B	B	B	B	B	B	B	B	B	B	B
West Kentucky Coal Co.	North Diamond	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	Fox Run	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	No. 2.	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	No. 3.	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	No. 6.	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	No. 8.	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
West Kentucky Coal Co.	No. 10.	No. 9.	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Williams Coal Co.	Williams	No. 6.	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA

Truck Mine Prices per Net Ton of 2,000 Pounds—Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded Into Trucks and Wagons at the Mines of all Code Members in District No. 9, *Except for Delivery in Market Area No. 18 (Evansville, Indiana)

Description of size	AA	A	B
6" Lump	\$2.50	\$2.50	\$2.30
3" Lump	2.30	2.30	2.15
2" Lump	2.25	2.15	2.15
1 1/2" Lump	2.25	2.10	2.10
6 x 3" Egg	2.30	2.30	2.15
6 x 2" Egg	2.25	2.15	2.15
6 x 1 1/2" Egg	2.25	2.10	2.10
3 x 2" Small Egg	2.00	2.00	1.85
3 x 1 1/2" Nut	2.15	1.85	1.85
2 x 1 1/2" Nut	2.15	1.85	1.85
2 x 1 1/4" Nut	2.15	1.85	1.85
1 1/2 x 1 1/4" Chestnut	2.00	1.65	1.65
1 1/2 x 1 1/2" Pea	1.85	1.50	1.50
1 1/2 x 1 1/4" Chestnut & Pea	1.85	1.50	1.50
1 1/2 x 1 1/2" Chestnut & Pea	1.85	1.50	1.50
1 1/2 x 1 1/4" Chestnut & Pea	1.85	1.50	1.50
1 1/2 x 1 1/2" Chestnut & Pea	1.85	1.50	1.50
3" Screenings	1.70	1.35	1.35
2 1/2" Screenings	1.65	1.25	1.25
1 1/2" Screenings	1.55	1.15	1.15
1 1/4" Screenings	1.35	1.00	1.00
1 1/2" Screenings	1.15	.80	.80
1 1/4" Screenings	1.15	.80	.80
1 1/2" Screenings	1.15	.80	.80
1 1/4" Screenings	1.15	.80	.80
Mine Run	1.65	1.65	1.65

All washed screenings shall be priced 25¢ per net ton higher than unwashed screenings of the same size.

All washed double screened coals shall be priced 10¢ per ton higher than unwashed double screened coals of the same size.

*See last table for prices for delivery in Market Area No. 18.

Truck Mine Prices per Net Ton of 2,000 Pounds—Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded in Trucks or Wagons at the Mines of all Code Members in District No. 9 for Delivery in Market Area No. 18 (Evansville, Indiana)

(a) Size Group No. 1:

5" Lump	5¢ Less than 6" Lump.
4" Lump	10¢ Less than 6" Lump.
3" Lump	15¢ Less than 6" Lump.
2" Lump	20¢ Less than 6" Lump.

Truck Mine Prices per Net Ton of 2,000 Pounds—Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded in Trucks or Wagons at the Mines of all Code Members in District No. 9 for Delivery in Market Area No. 18 (Evansville, Indiana)

Size groups	AA	A	B
1 (a)	\$2.75	\$2.60	\$2.40
2	2.65	2.45	2.35
3	2.55	2.35	2.25
4	2.45	2.25	2.15
5	2.35	2.15	2.05
6	2.10	1.90	1.80
7	2.10	1.90	1.80
8	2.10	1.90	1.80
9	2.00	1.80	1.70
10	1.90	1.70	1.60
11	1.80	1.60	1.50
12	1.70	1.50	1.40
13	1.60	1.40	1.30
14	1.00	.90	.80
15	2.10	1.90	1.80

See table titled Size groups for Size Group Index (For application in Market Area No. 18, only)

All mechanically cleaned and/or washed nut and stoker coals in size groups 5, 7 and 8 shall be priced a minimum of ten cents (10¢) per net ton higher than raw coal of the same size.

(a) See foregoing table.

[P. R. Doc. 38-425; Filed, February 8, 1938; 11:02 a. m.]

[Docket No. 183-FD]

IN THE MATTER OF BITUMINOUS COAL PRODUCERS' BOARD FOR DISTRICT NO. 14

TEMPORARY ORDER

The petitioner above named having filed with the Commission on the 8th day of January, 1938, pursuant to provisions of Section 4 Part II (d) of the Bituminous Coal Act of 1937, a petition alleging dissatisfaction with certain minimum prices of coals of petitioner produced within District No. 14, and praying for immediate and temporary relief as therein set forth by preliminary or temporary order pending final disposition of such petition; and this matter having come on to be heard before the Commission on the 15th day

of January, 1938, and it appearing to the Commission that the petitioner has made reasonable showing of necessity for the granting of a temporary order.

Now, therefore, it is hereby ordered:

1. That pending final disposition of the aforesaid petition or until further order of the Commission, the Schedule of Minimum Prices for coals of code members produced within District No. 14¹ and any and all Supplements thereto established for said District, be and the same hereby are modified and revised to contain the following provision as if the same were fully set out therein after the Price Indices in Price Schedule No. 1 and Supplements thereto for District No. 14:

"Dead coal" produced within District No. 14 may take a minimum price of \$1.85 per net ton f. o. b. mines.

"Dead coal" is defined for the purpose of this order as a non-coking weathered coal, mined along the outcrop when sold to smelters for use in retorts for the reduction of zinc and lead ores."

2. The Bituminous Coal Producers' Board for District No. 14 is directed to immediately proceed to secure detailed information concerning "dead coal" and its use, including, specifically, the analysis of said coal; and to be prepared to present this information to the Commission at a hearing to be noticed upon further order of the Commission.

3. That except as herein temporarily revised, the Minimum Price Schedules and Supplements thereto, established for District No. 14, shall remain in full force and effect.

4. That the Secretary of the Commission shall forthwith mail copies of this order to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards, to code members within District No. 14, and to petitioner; shall cause a copy of this order to be made available for inspection by all interested parties at the office of the Secretary of the Commission and at all Statistical Bureaus of the Commission; and shall cause a copy of this order to be published in the FEDERAL REGISTER.

By order of the Commission.

Dated this 7th-day of February, 1938.

[SEAL]

F. WITCHER McCULLOUGH, Secretary.

[P. R. Doc. 38-423; Filed, February 8, 1938; 11:02 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

APPROVAL OF ANNUAL REPORT FORM M, CLASSES A AND B TELEPHONE CARRIERS

The Commission on December 7, 1937, adopted the following report form:

The Commission approved the revised Annual Report Form M for Classes A and B Telephone Carriers for the year 1937. The Commission authorized the release of the "Special Notice to Classes A and B Telephone Carriers" in connection therewith.²

[SEAL]

T. J. SLOWIE, Secretary.

[P. R. Doc. 38-420; Filed, February 8, 1938; 9:59 a. m.]

PROFESSIONAL RADIO OPERATOR LICENSES

AMENDMENT TO RULE 443

The Commission on January 25, 1938 amended Rule 443 to read as follows; effective April 1, 1938:

RULE 443. The various classes of professional radio operator licenses issued by the Commission authorize the holders thereof to operate radio stations, except amateur, as follows:

Radiotelephone Operator, Third Class

Any station while using type A3 or A4 emission; provided that,

1. Such operator is prohibited from making adjustments that may result in improper transmitter operation.

¹ 2 P. R. 3204 (DI).

² Filed with the Division of the Federal Register, The National Archives; copies available upon application to the Federal Communications Commission.

2. The equipment is so designed that none of the operations necessary to be performed during the course of normal rendition of service may cause off frequency operation or result in any unauthorized radiation.

3. Any needed adjustments of the transmitter that may affect the proper operation of the station are regularly made by an operator holding a 1st or 2nd class license, either telephone or telegraph.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.

2. The license is not valid for the operation of a coastal harbor station or a coastal telephone station.

3. The license is not valid for the operation of a ship station licensed to use types A3 or A4 emission for communication with coastal telephone stations.

Radiotelephone Operator, Second Class

Any station while using type A3 or A4 emission.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a television, facsimile, high frequency, relay or experimental broadcast station.

2. The license is not valid for the operation of a ship station of over 100 watts power licensed to use type A3 or A4 emission for communication with coastal telephone stations.

Radiotelephone Operator, First Class

Any station while using type A3 or A4 emission.

Exceptions

1. The license is not valid for the operation of a ship station of over 100 watts power licensed to use type A3 or A4 emission for communication with coastal telephone stations.

Radiograph Operator, Third Class

Any station while using type B, A1, A2, A3, or A4 emission; provided that, in the case of equipment designed for and using type A3 or A4 emission,

1. Such operator is prohibited from making adjustments that may result in improper transmitter operation.

2. The equipment is so designed that none of the operations necessary to be performed during the course of normal rendition of service may cause off frequency operation or result in any unauthorized radiation.

3. Any needed adjustments of the transmitter which may affect proper operation of the station are regularly made by an operator holding a 1st or 2nd class license, either telephone or telegraph.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.

2. The license is not valid for the operation of a ship station licensed to use types A3 and A4 emission for communication with coastal telephone stations.

3. The license is not valid for the operation of a radiotelegraph station on board a vessel required by treaty or statute to be equipped with a radio installation.

4. The license is not valid for the operation of any ship telegraph, coastal telegraph, or marine-relay station open to public correspondence.

Radiotelegraph Operator, Second Class

Any station while using type B, A1, A2, A3, or A4 emission.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.

2. The holder of this class of license may not act as chief operator on a passenger vessel required by treaty or statute to maintain a continuous radio watch by operators.

3. Nor may he act as chief operator on any vessel having continuous hours of service for public correspondence.

4. The holder of this class license may not act as chief operator on a cargo vessel (other than a vessel operated exclusively on the Great Lakes) which maintains a continuous radio watch by operators as required by treaty or statute until he shall have had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.

5. The holder of this class license may not act as sold operator on a vessel (other than a vessel operated exclusively on the Great Lakes) required by statute to have a radio installation until he shall have had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.

Radiotelegraph Operator, First Class

Any station while using type B, A1, A2, A3, or A4 emission.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.

2. The holder of this class license may not act as chief or sole operator on a vessel (other than a vessel operated exclusively on the Great Lakes) required by treaty or statute to be equipped with a radiotelegraph installation until he has had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.

Special Privileges

1. An operator of any professional class may operate any station in the experimental service on a frequency above 30,000 kilocycles in accordance with station license.

2. Subject to the limitations set forth above the holder of any class radiotelephone operator license may operate a radiotelephone point-to-point station or a coastal telephone station while using A1 or A2 emission, for testing or other transmission entirely incidental to the service of such station.

3. The holder of a radiotelephone operator license of any class, when the license also certifies to his proficiency in International Morse Code (16 words per minute plain language, see Rule 436) may operate aircraft stations on domestic flights while using any type emission authorized by the station license.

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-419; Filed, February 8, 1938; 9:58 a. m.]

ADOPTION OF RULES GOVERNING OPERATION OF "NON-COMMERCIAL EDUCATIONAL" BROADCAST STATIONS

The Commission on January 26, 1938, adopted the following:

RULE 1057. The term "non-commercial educational broadcast station" means a high frequency broadcast station licensed to an organized non-profit educational agency for the advancement of its educational work and for the transmission of educational and entertainment programs to the general public.

RULE 1058. The operation of, and the service furnished by, non-commercial educational broadcast stations shall be governed by the following regulations in addition to the rules and regulations governing high frequency broadcast stations.

(a) A non-commercial educational broadcast station will be licensed only to an organized non-profit educational agency and upon a showing that the station will be used for the advancement of the agency's educational program.

(b) Each station may transmit programs directed to specific schools in the system for use in connection with the regular courses as well as routine and administrative material pertaining to the school system and may transmit educational and entertainment programs to the general public.

(c) Each station shall furnish a non-profit and non-commercial broadcast service. No sponsored or commercial pro-

gram shall be transmitted nor shall commercial announcements of any character be made. A station shall not transmit the programs of other classes of broadcast stations unless all commercial announcements and commercial references in the continuity are eliminated.

(d) The transmitting equipment, installation, and operation as well as the location of the transmitter shall be in conformity with the requirements of good engineering practice as released from time to time by the Commission.

(e) Any rule or regulation governing high frequency broadcast stations which permits or requires operation different from or in conflict with the provisions of this rule shall not apply to non-educational broadcast stations.

Rule 1059.

(a) The following channels (frequencies) are allotted for assignment to non-commercial educational broadcast stations:

41,020	41,220	41,420	41,620	41,820
41,060	41,260	41,460	41,660	41,860
41,100	41,300	41,500	41,700	41,900
41,140	41,340	41,540	41,740	41,940
41,180	41,380	41,580	41,780	41,980

(b) Stations serving the same area will not be assigned to channels separated less than 160 kc.

(c) Amplitude modulation shall be employed exclusively unless it can be shown that there is a need for frequency modulation in which case such modulation may be authorized provided sufficient channels can be grouped so as to obtain the required band width without causing interference to established stations or preventing the full expansion of the service.

(d) Only one channel (frequency) will be assigned to a station.

(e) Since these channels are not assigned on an experimental basis, the requirements for report on experimental work, as specified for high frequency broadcast stations, do not apply.

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-418; Filed, February 8, 1938; 9:58 a. m.]

AMENDMENT TO RULE 262A, B, B AND 262 D

The Commission on February 1, 1938 amended Rule 262A, B, b and 262 D to read in part as follows:

NORTHERN TRANSCONTINENTAL CHAIN AND FEEDERS (RED)

Available for aircraft and aeronautical stations.

3,147.5	3,182.5	5,122.5	5,592.5
3,162.5	3,322.5	5,572.5	5,662.5
3,172.5	4,335	5,582.5	5,697.5 day only **
	4,480		

SOUTHERN TRANSCONTINENTAL CHAIN AND FEEDERS (BROWN)

Available for aeronautical and aircraft stations.

2,946	3,257.5	3,457.5	5,612.5
3,222.5 *	3,242.5	3,467.5	5,632.5
3,232.5	3,447.5	5,602.5	5,652.5
			5,887.5 *

NORTHWESTERN CONTINENTAL CHAIN AND FEEDERS (PURPLE)

Available for aeronautical and aircraft stations.

2,854	3,005	5,377.5 day only
2,994	3,127.5	5,887.5 *
	4,917.5	

* Day only—not to be used within 300 miles of Canada.

** Subject to the condition that no interference is caused to the international service.

*** Subject to the condition that no interference is caused to existing services and that the operating frequency will be maintained within 0.02 percent of the assigned frequency.

D. PUBLIC SERVICE FREQUENCIES

The frequency which may be authorized for public aviation service is as follows:

4,495

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-417; Filed, February 8, 1938; 9:57 a. m.]

RURAL ELECTRIFICATION ADMINISTRATION.

[Administrative Order No. 185]

ALLOCATION OF FUNDS FOR LOANS

FEBRUARY 4, 1938.

By virtue of the authority vested in me by the provisions of Section 4 of the Rural Electrification Act of 1936, I hereby allocate, from the sums authorized by said Act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Ohio 8029A3 Pike.....	\$6,000
Texas 8041A2 Panola.....	5,000
Texas 8054A1 Wood.....	103,000
Virginia 8027C1 Nottoway.....	67,000
Virginia 8029B1 Nelson.....	20,000

JOHN M. CARMODY, Administrator.

[F. R. Doc. 38-415; Filed, February 8, 1938; 9:57 a. m.]

[Administrative Order No. 186]

ALLOCATION OF FUNDS FOR LOANS

FEBRUARY 4, 1938.

By virtue of the authority vested in me by the provisions of Section 4 of the Rural Electrification Act of 1936, I hereby allocate, from the sums authorized by said Act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Colorado 8007C2 Mesa.....	\$5,000
Illinois 8028A1 Champaign.....	186,000
Iowa 8009A2 Scott.....	50,000
Maryland 8004G2 St. Marys.....	1,500
Maryland 8004A3 St. Marys.....	6,000

JOHN M. CARMODY, Administrator.

[F. R. Doc. 38-416; Filed, February 8, 1938; 9:57 a. m.]

SECURITIES AND EXCHANGE COMMISSION.

SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934,
AND HOLDING COMPANY ACT

AMENDMENTS TO RULES OF PRACTICE

The Securities and Exchange Commission today amended its Rules of Practice to include certain provisions relating to the taking of exceptions to trial examiners' reports and to the argument thereof in briefs. The text of the Commission's action follows:

The Securities and Exchange Commission, acting pursuant to authority conferred upon it by the Securities Act of 1933, as amended, particularly Section 19 (a) thereof, the Securities Exchange Act of 1934, particularly Section 23 (a) thereof, the Public Utility Holding Company Act of 1935, particularly Section 20 (a) thereof, and finding that it is necessary to carry out the provisions of the Securities Act of 1933, as amended, and the Public Utility Holding Company Act of 1935, and that it is necessary for the execution of the functions vested in the Commission by the Securities Exchange Act of 1934, hereby amends the Rules of Practice of the Commission in the following particulars:

Rule IX is amended by adding thereto the following paragraph:

"(b) Objections not urged by exception filed pursuant to Rule IX will be deemed to have been abandoned and may be disregarded."

Paragraph (b) of Rule X is amended to read as follows:

"(b) All briefs shall be confined to the particular matters in issue. Each exception shall be supported by a concise argument and by citation of such statutes, decisions and other authorities as may be relevant. If the exception relates to the admission or rejection of evidence, the substance of the evidence admitted or rejected shall be set forth in the brief with appropriate references to the transcript. Reply briefs shall be confined to matters in original briefs of opposing

parties. Any scandalous or impertinent matter contained in any brief may be stricken on order of the Commission. Exceptions not briefed in accordance with Rule X may be regarded as waived, provided, however, that the Commission, in its discretion, may consider objections not urged pursuant to Rule IX or X."

Rule XI is hereby amended by deleting paragraph (c) thereof, which formerly read as follows:

"(c) No exception to a trial examiner's report need be considered by the Commission unless such exception shall have been filed with the Commission within the time prescribed in these rules. Exceptions not briefed may be treated as waived."

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 38-422; Filed, February 8, 1938; 10:42 a. m.]

United States of America—Before the Securities
and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 7th day of February, 1938.

IN THE MATTER OF TRUSTEED COLLATERAL CORPORATION, 110
EAST 42ND STREET, NEW YORK, N. Y.

ORDER REVOKING REGISTRATION

The registration of Trusteed Collateral Corporation as a broker and dealer on over-the-counter markets having come on for hearing before the Commission upon the question of revocation or suspension pursuant to Section 15 (b) of the Securities Exchange Act of 1934, as amended, and the Commission having entered its findings in a Memorandum Opinion, and the Commission being of the opinion that it is necessary and appropriate in the public interest and for the protection of investors to revoke the said registration:

It is ordered, Pursuant to Section 15 (b) of the Securities Exchange Act of 1934, as amended, that the registration of Trusteed Collateral Corporation as broker and dealer transacting business on over-the-counter markets, be and the same is hereby revoked.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 38-421; Filed, February 8, 1938; 10:42 a. m.]

UNITED STATES MARITIME COMMISSION.

[General Order No. 22]

PRESCRIBING UNIFORM SYSTEM OF ACCOUNTS FOR OPERATING-
DIFFERENTIAL SUBSIDY CONTRACTORS

The United States Maritime Commission at a meeting on the fourth day of February, 1938, and acting pursuant to the authority granted by the Merchant Marine Act, 1936, particularly Section 801 of Title VIII thereof, adopted the following order and the "Uniform System of Accounts for Operating-Differential Subsidy Contractors" referred to in said order and annexed thereto:

It is ordered, That every operating-differential subsidy contractor and such affiliate, domestic agent, subsidiary, or holding company connected with, or directly or indirectly controlling or controlled by, such contractor, as the Maritime Commission shall require, shall keep its books, records, and accounts, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines covered by an agreement, entered into pursuant to the provisions of Title VI of the Merchant Marine Act, 1936, as prescribed in, and in the manner required by, the "Uniform System of Accounts for Operating-Differential Subsidy Contractors" annexed hereto, provided, however, that this order shall not require the duplication of books, records, and accounts required to be kept in some other form by the Interstate Commerce Commission.

It is further ordered, That as to each contractor with which the Maritime Commission has entered into an operating-differential subsidy agreement pursuant to the provisions of Title VI of the Merchant Marine Act, 1936, this order shall become effective on January 1, 1938. As to every other company included within the terms of this order, the same shall become effective upon the first day of the calendar month during which such company and the Commission enter into an operating-differential subsidy agreement pursuant to the provisions of Title VI of the Merchant Marine Act, 1936.

By the Commission.

[SEAL]

W. C. PEET, Jr., Secretary.

GENERAL INSTRUCTIONS

The following general ledger control accounts (indented) are authorized and shall be maintained in each instance where there are transactions of a nature which require their use.

If, however, the volume of transactions in any of these accounts is insufficient to warrant maintenance as a separate general ledger control account, the operator may, with the consent of the Commission, employ the group classification involved as a general ledger control account and the accounts thereunder as subsidiaries, e. g.:

100. Cash

Subsidiary code:

Manual Machine

100.01	101	Cash on Deposit—Domestic.
100.06	106	Cash on Deposit—Foreign.
100.11	111	Imprest and Petty Cash Funds.
100.16	116	Cash on Hand and in Transit.

The accounts prescribed in this chart have been coded with a view toward adaptation to machine as well as manual accounting. In instances, therefore, where subsidiary detail accounts are prescribed in the chart, the code numbers assigned thereto should be preceded by a decimal point in manual systems, and by the first numeral of the control account code when used in machine accounting, e. g., under account No. 200—Unterminated Voyage Expense, the classification "Wages" should be coded 200.01 in manual systems and 201 in machine accounting systems.

Except in instances where specific instructions for the maintenance of subsidiary accounts are contained herein, such subsidiary accounts will be maintained when, and in the form and detail, required by the Commission, or the operator, taking into consideration the circumstances with respect to the particular lines or services involved. To this end, supplementary instructions, and such modifications thereof as are dictated by experience, will be issued in each instance.

To insure uniformity in accounting, the operator shall submit all questions of doubtful interpretation of the prescribed accounting to the Commission for consideration and decision.

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SECTION I—GENERAL LEDGER: BALANCE SHEET ACCOUNTS

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190. Other Current Working Assets:

- 199. Miscellaneous Current Working Assets.

200. Untermated Voyage Expense:

Subsidiary Detail:

- 01. Wages.
- 10. Subsistence—Purchased Domestic.
- 14. Subsistence—Purchased Foreign.
- 15. Stores, Supplies, and Equipment—Purchased Domestic.
- 24. Stores, Supplies, and Equipment—Purchased Foreign.
- 25. Other Maintenance Expense.
- 35. Fuel.
- 40. Repairs Performed—Domestic.
- 49. Repairs Performed—Foreign.
- 55. Insurance—Hull and Machinery.
- 57. Insurance—P. & I.
- 59. Insurance—Other.
- 60. Charter Hire.
- 64. Other Vessel Expense.
- 65. Agency Fees and Commissions.
- 70. Wharfage and Dockage.
- 79. Other Port Expenses.
- 80. Stevedoring.
- 89. Other Cargo Expenses.
- 90. Freight Brokerage.
- 93. Passenger Brokerage.
- 95. Canal Tolls.
- 99. Other Voyage Expense.

300. Special Funds and Deposits:

- 301. Capital Reserve Fund.
- 302. Special Reserve Fund.
- 303. Insurance Funds.
- 306. Debt Retirement Funds.
- 309. Other Special Funds.
- 312. Special and Guaranty Deposits.

315. Investments:

- 316. Securities of Holding, Subsidiary, Affiliated, and Associated Companies.
- 320. Non-Current Receivables from Holding, Subsidiary, Affiliated, and Associated Companies.
- 325. Cash Value of Life Insurance.
- 328. Other Investments.
- 329. Reserve for Valuation Adjustments.

330. Property and Equipment:

- 331. Floating Equipment—Vessels.
- 332. Reserves for Amortization and Depreciation—Vessels.
- 337. Other Floating Equipment.
- 338. Reserves for Amortization and Depreciation—Other Floating Equipment.
- 343. Terminal Property and Equipment.
- 344. Reserve for Amortization and Depreciation—Terminal Property and Equipment.
- 349. Other Shipping Property and Equipment.
- 350. Reserve for Amortization and Depreciation—Other Shipping Property and Equipment.
- 353. Non-Shipping Property and Equipment.
- 354. Reserve for Amortization and Depreciation—Non-Shipping Property and Equipment.
- 357. Other Property and Equipment.
- 358. Reserve for Amortization and Depreciation—Other Property and Equipment.
- 359. Vessels Under Construction.

360. Other assets:

- 361. Claims Pending.
- 364. Notes and Accounts Receivable from Officers and Employees.
- 368. Other Non-Current Notes and Accounts Receivable.
- 369. Reserve for Doubtful Notes and Accounts Receivable.
- 374. Miscellaneous Other Assets.

375. Deferred Charges and Prepaid Expenses:

- 376. Unexpired Insurance.
- 380. Advances to Employees for Expenses.
- 384. Debt Discount and Expense.
- 385. Leaseholds.
- 386. Organization and Pre-Operating Expenses.
- 389. Other Deferred Charges and Prepaid Expenses.

390. Good Will and Other Intangible Assets:

- 391. Good Will.
- 399. Other Intangible Assets.

400. Notes Payable:

- 401. Bank Loans.
- 410. Insurance Notes.
- 419. Other Short-Term Notes.

420. Accounts Payable:
 421. Trade Accounts Payable.
 422. Traffic Accounts Payable.
 423. Officers and Employees Accounts Payable.
 430. U. S. Maritime Commission—Accounts Payable.
 433. Dividends Payable.
 439. Miscellaneous Accounts Payable.
 440. Accrued Federal Income Tax Payable.
 449. Other Accrued Taxes Payable.
 459. Other Accrued Accounts Payable.
 460. Other Current Working Liabilities:
 479. Miscellaneous Current Working Liabilities.
 480. Reserves for Unrecorded Liabilities:
 499. Miscellaneous Reserves for Unrecorded Liabilities.
 500. Unterminated Voyage Revenue:
 Subsidiary Detail:
 01. Freight—Foreign.
 05. Freight—Coastwise and Intercoastal.
 08. Passenger—Foreign.
 12. Passenger—Coastwise and Intercoastal.
 15. U. S. Mail—Foreign.
 16. U. S. Mail—Coastwise and Intercoastal.
 17. Foreign Mail.
 19. Ad Valorem.
 20. Charter Revenue.
 24. Other Voyage Revenue.
 525. Long-Term Debt:
 526. Mortgage Notes—U. S. Maritime Commission.
 530. Mortgage Bonds.
 534. Other Secured Long-Term Debt.
 535. Debentures.
 539. Other Unsecured Long-Term Debt.
 540. Other Liabilities:
 541. Non-Current Payables to Holding, Subsidiary, Affiliated, and Associated Companies.
 549. Other Non-Current Notes and Accounts Payable.
 550. Recapture Profits—U. S. Maritime Commission.
 554. Miscellaneous Other Liabilities.
 555. Deferred Credits:
 564. Miscellaneous Deferred Credits.
 565. Sundry Operating Reserves:
 566. Reserves for Repairs.
 570. Reserves for Insurance.
 579. Miscellaneous Operating Reserves.
 580. Net Worth:
 581. Capital Stock.
 585. Capital Stock Subscribed.
 590. Capital Surplus.
 595. Appreciation Surplus.
 598. Earned Surplus Appropriated.
 599. Earned Surplus Unappropriated.

DESCRIPTION OF BALANCE SHEET ACCOUNTS

Account No. 101—Cash on Deposit—Domestic

This account shall include all cash on deposit in banks in the United States and available for general purposes. If the withdrawal of any portion of the cash recorded in this Account is restricted for any purpose whatsoever, the balance sheet must carry an appropriate notation to that effect.

Cash appropriated for replacement, debt retirement, funded reserves, etc., and cash on deposit to guarantee performance of agreements shall be carried in appropriate accounts Nos. 301 to 314 inclusive.

Account No. 106—Cash on Deposit—Foreign

This account shall include all cash on deposit in foreign banks and available for general purposes. If the withdrawal of any portion of the cash recorded in this account is restricted for any purpose whatsoever, the balance sheet must carry an appropriate notation to that effect.

Account No. 111—Imprest and Petty Cash Funds

This account shall include funds maintained at fixed amounts to be used for minor disbursements requiring immediate payment, the funds being regularly reimbursed therefor from the general cash of the business.

Subsidiary accounts shall be maintained by agents or employees.

Account No. 116—Cash on Hand and in Transit

This account shall include cash transfers between banks and cash in transit from agents, branch houses, and employees.

Account No. 121—United States Government Securities

This account shall include securities evidencing obligations of the United States Government which are available for ready conversion into cash.

Account No. 122—State, County, and Municipal Securities

This account shall include readily marketable securities of states, counties, and other political subdivisions of the United States which are available for general purposes of the business.

Account No. 125—Other Marketable Domestic Securities

This account shall include temporary investments in readily marketable stocks and bonds of domestic corporations other than those of holding, subsidiary, affiliated, and associated companies which are available for general purposes of the business.

Account No. 126—Foreign Marketable Securities

This account shall include temporary investments in readily marketable securities of foreign corporations, (excluding those of holding, subsidiary, affiliated, and associated companies), Governments, and political subdivisions thereof, which are available for general purposes of the business.

Account No. 131—Traffic Notes Receivable

This account shall include short-term notes receivable from other than holding, subsidiary, affiliated, and associated companies, incident to the carriage of passengers, excess baggage, and freight.

Account No. 140—Subscriptions to Capital Stock

This account shall include demand or short-term notes receivable representing subscriptions to Capital Stock.

Subsidiary accounts shall be maintained so as to show separately subscriptions from (a) holding, subsidiary, affiliated, and associated companies, (b) officers and employees, and (c) others.

Account No. 149—Miscellaneous Notes Receivable

This account shall include all short-term notes receivable from other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided, including those arising from the charter of vessels to others.

Account No. 151—Traffic Accounts Receivable

This account shall include accounts receivable from shippers, consignees, connecting carriers, and others (excluding holding, subsidiary, affiliated, and associated companies) arising incident to the carriage of passengers, excess baggage, freight, and mail.

Subsidiary accounts shall be maintained by individual debtors or by vessels and voyages subdivided as between (a) prepaid freight outward and collect freight inward, (b) collect freight outward and prepaid inward (when agents are required to remit in full), (c) connecting carriers, (d) other government departments, and (e) passengers and brokers. Receivables from any agent with whom arrangements are made to disburse vessels from revenue collections shall not be included in this account, but shall be included in Account No. 010—Agents and Branch Houses.

Account No. 155—Claims Receivable

This account shall include claims transferred from Account No. 361—Claims Pending, including insurance claims which have been compiled and presented to underwriters for payment, and other adjusted claims collectible within one year.

Subsidiary accounts shall be maintained in the names of the insurance underwriters or adjusters, connecting carriers, and others.

Account No. 160—United States Maritime Commission—Accounts Receivable

This account shall include operating differential subsidy accruals and such other current receivables as may arise from transactions between the Operator and the Commission.

Account No. 165—Miscellaneous Accounts Receivable

This account shall include all accounts receivable from other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided.

Subsidiary accounts shall be maintained alphabetically by names of debtors.

Account No. 169—Accrued Accounts Receivable

This account shall include monthly or other periodical accruals of unmatured receivables.

Subsidiary accounts shall be maintained as between (a) interest, (b) rentals, (c) dividends, (d) charter hire, and such other classes as frequently occur.

Account No. 171—Vessels Stores, Supplies, and Equipment Ashore

This account shall include the cost of all stores, supplies, and equipment held for delivery to vessels at some future date, including quantity purchases warehoused and delivered to vessels as required.

Subsidiary accounts shall be so maintained as to show location of inventories.

Account No. 175—Other Shipping Inventories

This account shall include the cost of all stores, supplies, and equipment held for use in the conduct of the shipping business and its auxiliaries, such as—terminal, cargo handling, tug and lighters, and other incidental shipping operations, for which no other account is specifically provided.

Subsidiary accounts shall be so maintained as to show location of inventories.

Account No. 180—Non-Shipping Inventories for Sale

In instances of companies engaged in non-shipping enterprises, inventories of merchandise for sale shall be included in this account. The account shall be maintained so as to show separately the major classes of inventory such as raw materials, work in process, and finished goods.

Account No. 185—Non-Shipping Inventories for Consumption

This account shall include the cost of all stores, supplies, and equipment, held for use in the conduct of non-shipping enterprises, other than merchandise for sale.

Account No. 189—Miscellaneous Inventories

This account shall include the cost of all stores, supplies, and equipment acquired for use in the conduct of the business, which cannot be allocated as between shipping and non-shipping enterprises.

Account No. 199—Miscellaneous Current Working Assets

This account shall include all working assets for which no classification is elsewhere provided.

Subsidiary accounts shall be maintained so as to show separately each class of other current working assets.

Account No. 200—Unterminated Voyage Expense

This account shall be charged with all vessels expenses while voyages are in progress. After each voyage has terminated, and substantially all expenses have been recorded, the balance in the account shall be transferred to Account No. 700—Operating Expense—Terminated Voyages.

In instances where inventories of vessels stores, supplies, and/or equipment are taken and priced at the end of each voyage, the value of such inventories shall be credited in this account to the terminating voyage and charged to the succeeding voyage.

Subsidiary accounts are to be maintained by vessels and consecutively by voyages, and according to the classification of expenses shown in the chart of accounts.

Account No. 301—Capital Reserve Fund

This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with provisions of Section 607 (b) of the Merchant Marine Act, 1936, and under such rules and regulations as the Commission may issue from time to time.

Subsidiary accounts are to be maintained by depositories or trustees, as the case may be, and further subdivided to show the amount of (a) cash, and (b) marketable securities.

Account No. 302—Special Reserve Fund

This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with Section 607 (c) of the Merchant Marine Act, 1936, and under such rules and regulations as the Commission may issue from time to time.

Subsidiary accounts are to be maintained as described in Account No. 301.

Account No. 303—Insurance Funds

This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses in instances where the Operator is a self-insurer in whole or in part.

Subsidiary accounts shall be maintained by depositories or trustees, as the case may be, and further subdivided as to (a) cash, and (b) marketable securities.

Account No. 306—Debt Retirement Fund

This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees as a sinking fund to meet obligations maturing in the future, or to carry out such operations as the retirement of preferred stock or the purchase of serial bonds.

Subsidiary accounts shall be maintained by depositories or trustees, further subdivided to show cash or marketable securities and purposes of the fund.

Account No. 309—Other Special Funds

This account shall include cash, marketable securities, and other quick assets appropriated for replacement of unsubsidized vessels, to fund reserves for pensions, and any other special fund for which no specific account is provided.

Subsidiary accounts should be maintained for each class of fund by depositories or trustees, and further subdivided to show (a) cash, and (b) marketable securities.

Account No. 312—Special and Guaranty Deposits

This account shall include all deposits, of cash or securities, made to guarantee the performance of conference and similar agreements, or with utilities corporations; also deposits on containers, such as oil drums, ammonia cylinders, etc.

Subsidiary accounts shall be maintained by depositories.

Account No. 316—Securities of Holding, Subsidiary, Affiliated, and Associated Companies

This account shall include investments in any class or classes of capital stock or bonds of holding, subsidiary, affiliated, and associated companies.

Account No. 320—Non-Current Receivables From Holding Subsidiary, Affiliated, and Associated Companies

This account shall include all loans, advances, and other receivables from holding, subsidiary, affiliated, and associated companies for other than services rendered, supplies furnished and other transactions customarily subject to current settlement, which latter shall be recorded in Account No. 015.

Subsidiary accounts shall be maintained by companies and shall show all essential detail.

Account No. 325—Cash Value of Life Insurance

This account shall include the cash surrender value of life insurance policies, under which the company is the beneficiary, less the amount of any loans which have been obtained on such policies and not repaid.

Account No. 328—Other Investments

This account shall include more or less permanent investments in unpledged securities of other than holding, subsidiary, affiliated, and associated companies, including exchange, trade, and other commercial membership certificates, as distinguished from investments in marketable securities.

Account No. 329—Reserve for Valuation Adjustment

There shall be credited to this account at the close of each accounting period any reduction in the book value of securities or other assets held for investment, and a corresponding charge shall be made directly to Account No. 599—Earned Surplus Unappropriated.

Appreciation in the value of such investments in excess of any reserve balances applicable thereto shall be recorded in the appropriate investment accounts. Valuation of securities not listed on exchanges, including those of holding, subsidiary, affiliated, and associated companies, shall be based on the proportion of net worth of such companies represented by the relation that the shares held by the Contractor bears to the total outstanding; while valuation of listed securities shall be based on market quotations. When such assets are sold or otherwise disposed of, the reserve balance applicable thereto shall be eliminated.

Account No. 331—Floating Equipment—Vessels

This account shall include the cost of construction or acquisition, betterments, and appreciation (if any) of steamships and motorships used in the operation of the service or services of the Operator.

Subsidiary accounts shall be maintained in such manner as to show by vessels the original cost to the Operator, cost of betterments, and any appreciation of book value.

Account No. 332—Reserve for Amortization and Depreciation—Vessels

This account shall be credited with all depreciation on vessels charged to Account No. 981—Depreciation—Floating Equipment—Vessels, and with amortization of appreciation on vessels charged to Account No. 595—Appreciation Surplus. Credits to this account applicable to subsidized vessels shall be computed on a twenty year life expectancy, except in instances where some other basis is specifically authorized by the Commission, with such allowances for residual values as approved by the Commission.

Subsidiary accounts shall be maintained by vessels.

Account No. 337—Other Floating Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of tugs, barges, scows, launches, lighters, floating cranes, and similar floating equipment.

Subsidiary accounts should be subdivided as between the various kinds of equipment and be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 338—Reserve for Amortization and Depreciation—Other Floating Equipment

This account shall be credited with all depreciation charged to Account No. 984—Depreciation—Other Floating Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts should be maintained in the same manner as the corresponding accounts supporting Account No. 337.

Account No. 343—Terminal Property and Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of terminal land and buildings (including improvements to property under long-term lease) shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment.

Subsidiary accounts shall be subdivided as between the various kinds of property and equipment, and shall be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 344—Reserve for Amortization and Depreciation—Terminal Property and Equipment

This account shall be credited with all depreciation on terminal property and equipment which is charged to Account No. 987 Depreciation—Terminal Property and Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 343.

Account No. 349—Other Shipping Property and Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of land and buildings, furniture and fixtures, stevedoring, and other cargo handling gear, repair yards, and any other property and equipment used exclusively in shipping and its auxiliary operations, and which are not applicable to Accounts Nos. 331, 337, and 343.

Subsidiary accounts shall be subdivided as between the various kinds of property, and be kept in such manner as to show location, original cost, cost of betterments and any appreciation of book value.

Account No. 350—Reserve for Amortization and Depreciation—Other Shipping Property and Equipment

This account shall be credited with all depreciation on other shipping property (as described in Account No. 349) which is charged to Account No. 990—Depreciation—Other Shipping Property and Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 349.

Account No. 353—Non-Shipping Property and Equipment

In instances where companies are engaged in non-shipping enterprises all property and equipment (including improvements to property under long-term leases) which can be allocated properly to such non-shipping enterprises shall be included in this account.

Subsidiary accounts shall be subdivided as between the various kinds of property and equipment, and be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 354—Reserve for Amortization and Depreciation—Non-Shipping Property and Equipment

This account shall be credited with all depreciation on non-shipping property and equipment which is charged to Account No. 992—Depreciation—Non-Shipping Property and Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 353.

Account No. 357—Other Property and Equipment

In instances where companies are engaged in both shipping and non-shipping enterprises, this account shall include property and equipment used in common (including improvements to property under long-term lease).

This account and appropriate subsidiary accounts shall be so maintained as to show the location and classes of property, the original cost, cost of betterments, and any appreciation of book value, and shall be supported by such detail information as will permit ready analysis and allocation to shipping and non-shipping operations.

Account No. 358—Reserve for Amortization and Depreciation—Other Property and Equipment

This account shall be credited with all depreciation charged to Account No. 994—Depreciation—Other Property and Equipment, and with amortization of any appreciation thereof.

This account and appropriate subsidiary accounts shall be maintained in the same manner as described in the corresponding Account No. 357.

Account No. 359—Vessels under Construction

This account shall be charged with all payments on vessels under construction which can be properly capitalized in accordance with sound accounting procedure. This ac-

count shall be so kept so as to show fully the facts pertaining to all entries therein.

Account No. 361—Claims Pending

This account shall include any claims in litigation, and insurance claims in process of compilation or adjustment. After adjudication of claims in litigation, or adjustment of insurance claims, this account shall be credited and a charge made to Account No. 155—Claims Receivable. Deductible average insurance losses (if policies provide deductibles) should at the same time be transferred to Account No. 570—Reserves for Insurance.

Subsidiary accounts shall be subdivided as between hull underwriters, P. & I. underwriters, general average claims, connecting carriers, and such further classes as may be necessary. Each group of subsidiary accounts shall be maintained by vessels and voyages supported by sufficient detail to permit ready identification and analysis of each claim.

Account No. 364—Notes and Accounts Receivable from Officers and Employees

This account shall include all amounts due from officers, directors, and employees other than unpaid subscriptions to capital stock. Records supporting entries to this account and subsidiary accounts shall be so maintained as to show separately such major classes as officers' personal accounts, employees' salary advances, and amounts due for such items as group insurance, and retirement annuity deposits.

Account No. 368—Other Non-current Notes and Accounts Receivable

This account shall include all non-current receivables from others than officers and employees, and holding, subsidiary, affiliated, and associated companies which, by agreement, are to run for more than one year from date established.

Subsidiary accounts shall be maintained by individual debtors.

Account No. 369—Reserve for Doubtful Notes and Accounts Receivable

This account shall be credited at the close of each accounting period with the amount charged to Account No. 975 to provide for estimated uncollectible notes and accounts, both current and non-current.

Account No. 374—Miscellaneous Other Assets

This account shall include all assets which cannot be allocated properly to other account classifications.

Account No. 376—Unexpired Insurance

This account shall include the unexpired amount of insurance premiums prepaid, or recorded as a liability in advance. As these premiums accrue periodical charges equivalent to prorata insurance costs are to be made to Account No. 200—Unterminated Voyage Expense, or to other appropriate expense accounts. This account shall be subdivided to show separately prepayments on the several classes of insurance.

Account No. 380—Advances to Employees for Expenses

This account shall include all amounts advanced to officers and employees for travel, entertainment and similar expenses, from which such expenses are to be paid and accounted for. This account shall not include imprest and petty cash funds in fixed amounts held by employees and branch offices for the purpose of making minor expenditures, requiring immediate payment, for which such funds are regularly reimbursed.

Subsidiary accounts shall be maintained by employees, agents or branch offices.

Account No. 384—Debt Discount and Expense

This account shall include all charges for debt discount and expense, and premiums paid on all classes of funded debt, which charges are amortized over a period rather than charged to income in any one year. Amounts included in this account shall be amortized through such annual charges to Account No. 971 as will equitably distribute the items in this account during the life of the debt to which they apply.

Account No. 385—Leaseholds

This account shall include the unamortized balance of the cost of acquiring long-term leases, including rental applicable to future periods paid in advance; and the cost of alterations thereto and fixtures installed in leased property. This account should not include buildings erected on land under long-term lease or improvements thereto which may be carried in appropriate property accounts. Amounts included in this account shall be amortized through such annual charges to Account No. 972 as will equitably distribute the balance of this account during the term of the lease to which it applies.

Account No. 386—Organization and Pre-Operating Expenses

This account shall include the unamortized balance of expenses incurred in the formation and development of the business. The balance of this account shall be amortized by annual charges to Account No. 973.

Account No. 389—Other Deferred Charges and Prepaid Expenses

This account shall include all deferred charges and prepaid expenses not provided for elsewhere, such as—prepaid interest, taxes, rentals, advertising, etc. As the term expires for which prepayment was made, this account shall be credited and a corresponding charge made to the appropriate expense accounts.

Account No. 391—Good Will

This account shall include only Good Will actually purchased in taking over assets, trade name, etc., calculated to enhance future profits of the business.

Account No. 399—Other Intangible Assets

This account shall include the purchase price of such intangible assets as patents, copyrights, etc.

Account No. 401—Bank Loans

This account shall include the face amount of evidences of indebtedness to banks issued or assumed by the company and which mature within one year from the date of issue.

Subsidiary accounts shall be subdivided to show separately (a) amount secured, and (b) amount unsecured.

Account No. 410—Insurance Notes

This account shall include the face amount of notes issued by the company to cover deferred payments of insurance premiums.

Account No. 419—Other Short-Term Notes

This account shall include notes payable within one year from date of issue, for which no other account is specifically provided, but excluding notes issued to holding, subsidiary, affiliated, and associated companies. This account shall be so kept as to show (a) notes secured, and (b) notes unsecured.

Account No. 421—Trade Accounts Payable

This account shall include all liabilities currently due to trade creditors for services rendered and supplies furnished in the general conduct of the business.

Account No. 422—Traffic Accounts Payable

This account shall include exchange orders and other amounts due connecting carriers, freight and passenger brokerage, amounts due for hotel reservations and sight-seeing tours, custodian funds payable, such as head taxes, freight and passenger manifest stamp taxes, consular fees; advance, prepaid beyond, and transshipping charges, and claims payable—but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 428—Officers and Employees Accounts Payable

This account shall include amounts due to officers, directors, individual stockholders, and employees, which are payable within one year from the date the liability is incurred.

Account No. 430—United States Maritime Commission—Accounts Payable

This account shall include such current accounts payable to the Commission as may arise from transactions between the Operator and the Commission.

Account No. 438—Dividends Payable

This account shall include the amount of dividends declared on actually outstanding stock. Dividends which are to become payable immediately following the date of the balance sheet shall be included in this account.

Account No. 439—Miscellaneous Accounts Payable

This account shall include all current accounts payable to other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided, including unclaimed wages.

Account No. 440—Accrued Federal Income Tax Payable

This account shall include the accrual of unmatured federal income taxes payable.

Account No. 449—Other Accrued Taxes Payable

This account shall include the accruals of all taxes payable other than federal income taxes.

Subsidiary accounts shall be maintained as between (a) federal old age pension tax, (b) unemployment insurance tax, and other taxes.

Account No. 459—Other Accrued Accounts Payable

This account shall include monthly or other periodical accruals of unmatured payables other than taxes.

Subsidiary accounts shall be maintained as between (a) interest, (b) rentals, (c) voyage payrolls, and such other classes as frequently occur.

Account No. 479—Miscellaneous Current Working Liabilities

This account shall include all working liabilities for which no classification is elsewhere provided.

Subsidiary accounts shall be so kept as to show separately each class of current working liability.

Account No. 499—Miscellaneous Reserves for Unrecorded Liabilities

This account shall include reserves provided to cover known current obligations or commitments either actual or estimated. When the obligation or commitment falls due and the amount thereof is definitely known, this account shall be debited and the proper payable account credited. This account should not be confused with other reserve accounts created for specific purposes.

Account No. 500—Unterminated Voyage Revenue

This account shall be credited with the gross freight, passenger, mail, excess baggage, salvage, and other voyage revenue as soon as the manifests are ready for journalization. The account will be charged with the total of the revenue of each terminated voyage, when Account No. 600—Operating Revenue—Terminated Voyages, is credited.

The subsidiary accounts are to be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenue as shown on the Chart of Accounts.

Postings shall be subdivided as between revenue earned on outward, inward, and intermediate legs of voyages. Revenue earned on coastwise and/or intercoastal legs of voyages, as described in Section 605 (a) of Title VI of the Merchant Marine Act, 1936, shall be so considered for the purposes of the subsidiary detail postings.

Account No. 526—Mortgage Notes—U. S. Maritime Commission

This account shall include all mortgage notes payable to the United States Maritime Commission.

Subsidiary accounts shall be maintained by vessel and subdivided as between (a) ship sales, (b) construction loans, 1928 Act, and (c) construction, 1936 Act.

Account No. 530—Mortgage Bonds

This account shall include the face amount of mortgage bonds, and shall be so maintained as to show full particulars in respect to each issue outstanding. Bonds reacquired shall be charged to this account at par value.

Account No. 534—Other Secured Long-Term Debt

This account shall include all long-term obligations secured by capital assets for which no other account is specifically provided, but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 535—Debentures

This account shall include debentures secured by a direct or indirect pledge of the company's property, and shall be so kept as to show the full particulars in respect to each issue outstanding, subdivided as between (a) secured, and (b) unsecured. Reacquired debentures shall be charged to this account at par value.

Account No. 539—Other Unsecured Long-Term Debt

This account shall include all unsecured long-term debt for which no other account has been specifically provided, but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 541—Non-Current Payables to Holding, Subsidiary, Affiliated, and Associated Companies

This account shall include all loans, advances, and other payables to holding, subsidiary, affiliated, and associated companies for other than services rendered, supplies furnished, and other transactions customarily subject to current settlement, which latter shall be recorded in Account No. 015.

Subsidiary accounts shall be maintained by companies and shall show all essential detail.

Account No. 549—Other Non-Current Notes and Accounts Payable

This account shall include all short-term notes and accounts payable to other than holding, subsidiary, affiliated, and associated companies, which by arrangement become due later than one year from date established, including such obligations to officers, directors, individual stockholders, and employees.

Account No. 550—Recapture Profits—U. S. Maritime Commission

If excess profits accrue to the Commission under the "recapture" clauses in Sections Nos. 606 and 607 of the Merchant Marine Act, 1936, this account shall, at the end of the first accounting year in which such profits accrue, be credited with the amount thereof. At the close of each succeeding year within the contract period, this account shall be adjusted so as to reflect the net amount of such excess profits accrued to the Commission as at that date.

The account shall be charged with amounts transferred to Account No. 430—U. S. Maritime Commission—Accounts Payable.

Account No. 554—Miscellaneous Other Liabilities

This account shall include all liabilities which cannot be allocated properly to any other account classification.

Account No. 564—Miscellaneous Deferred Credits

This account shall include all deferred credits for which no other account is specifically provided, as for example, unexpended proceeds from insurance losses.

Account No. 566—Reserve for Repairs

When reserves are provided for equalization of repair expenses incurred at domestic ports, this account shall be

credited and Account No. 200—Unterminated Voyage Expense, charged. Actual repair expenses incurred at the domestic ports will be charged to this account. Repair expenses incurred at foreign ports will be charged direct to Account No. 200. Any balance in this account applicable to terminated voyages at the end of the accounting year shall be distributed equally to such voyages in Account No. 700—Operating Expense—Terminated Voyages, after all repair expenses actually incurred and all commitments against voyages terminated during the period have been recorded.

Subsidiary accounts shall be arranged alphabetically by vessel and consecutively by voyages.

Account No. 570—Reserves for Insurance

Agreed amounts for Marine and P. & I. Insurance deductibles (if provided in the policies) should be charged to each voyage in Account No. 200—Unterminated Voyage Expense, and the corresponding credits posted to this account. When the amount within the deductibles average chargeable against each voyage is determined, it should be transferred from Account No. 361—Claims Pending, as a charge to this account.

This account may also be used for equalization of other insurance risks carried by the Operator, as for example, self-carried workmen's compensation, and public liability insurance. At the end of each accounting year, any balance in this account applicable to voyages terminated during the preceding accounting year should be transferred to Account No. 090—Adjustments Applicable to Prior Periods.

Subsidiary accounts shall be maintained by the various classes of insurance for which provisions are made and shall be arranged alphabetically by vessel and consecutively by voyage.

Account No. 579—Miscellaneous Operating Reserves

This account shall include all provisions for the equalization of operating expenses for which no other reserve account is specifically provided.

Subsidiary accounts shall be maintained by the various classes of reserve arranged alphabetically by vessels and consecutively by voyages, or by other accounting units.

Account No. 581—Capital Stock

This account shall include the par, stated or assigned value of all Capital Stock actually issued and outstanding, including also the money value of the consideration received for true no par stock, and appropriations of surplus transferred to the no par stock account.

Reacquired Capital Stock, whether held for resale or investment, shall be carried as a charge to this account at a value equivalent to the book liability of the reacquired stock.

The stock ledger or other appropriate subsidiary record should show, for each class and series of stock, the number of shares issued to each stockholder; and the number of shares reacquired, together with the purpose thereof, unless the laws of the state in which the Operator is incorporated prescribe the employment of some other method of keeping the stock ledger.

Account No. 585—Capital Stock Subscribed

This account shall include the value of stock subscribed, but not issued, the corresponding charge being recorded in Accounts Nos. 140, or 368.

Account No. 590—Capital Surplus

This account shall include capital donated or paid in as surplus, and discounts or premiums arising in connection with the issuance or retirement of capital stock. The account should be so maintained as to show: (a) available for dividends, and (b) unavailable for dividends.

Account No. 595—Appreciation Surplus

This account shall be credited with appreciation of capital assets which have been appraised at a higher value than cost, less depreciation at time of appraisal. The account

shall be debited with annual amortization of the amount of appreciation charged to the property accounts.

Entries made to this account must be complete in detail.

Account No. 598—Earned Surplus—Appropriated

Surplus appropriated for replacement of capital assets, debt retirement, contingencies, and other funded reserves shall be credited to this account with a corresponding charge to Account No. 599—Earned Surplus—Unappropriated.

Subsidiary accounts shall be maintained by classes of appropriations.

Account No. 599—Earned Surplus—Unappropriated

All profits or losses shown in Account No. 095—Profit and Loss Account at the end of the accounting year, adjustments shown in Account No. 090—Adjustments Applicable to Prior Periods, and extraneous or non-recurring profits or losses arising from acquisition or disposal of capital assets, or otherwise, shall be recorded in this account.

Any part of earned surplus appropriated for any purpose shall be charged to this account, including excess profits accruing to the U. S. Maritime Commission under the "recapture" clauses in Sections Nos. 606 and 607 of the Merchant Marine Act 1936 which shall be credited to Account No. 550 Recapture Profits—U. S. Maritime Commission.

SECTION II—GENERAL LEDGER: INCOME ACCOUNTS

600. Operating Revenue—Terminated Voyages:

Subsidiary Detail:

01. Freight—Foreign.
05. Freight—Coastwise and Intercoastal.
08. Passenger—Foreign.
12. Passenger—Coastwise and Intercoastal.
15. U. S. Mail—Foreign.
16. U. S. Mail—Coastwise and Intercoastal.
17. Foreign Mail.
19. Ad Valorem.
20. Charter Revenue.
24. Other Voyage Revenue.
625. Operating-Differential Subsidiary:
 26. Wages of Officers and Crew.
 28. Subsistence of Officers and Crew.
 29. Subsistence of Passengers.
 30. Maintenance.
 32. Repairs Not Compensated by Insurance.
 34. Shore Gang Repairs—Upkeep.
 36. Hull Insurance Premiums.
 37. Hull Insurance Deductible Repairs.
 38. P. & I. Insurance.
645. Income from Terminal Operations.
650. Income from Cargo Handling Operations.
655. Income from Tug and Lighter Operations.
660. Income from Other Shipping Operations.
665. Miscellaneous Operating Income.
670. Agency Fees, Commissions and Brokerage Earned.
675. Interest Earned:
 76. Cash on Deposit.
 77. Notes and Accounts Receivable—Subsidiary and Affiliated Companies.
 78. Notes and Accounts Receivable—Others.
 79. Marketable Securities.
 80. Special Funds and Deposits.
 81. Investments in Subsidiary and Affiliated Companies.
 82. Other Investments.
 84. Miscellaneous.
685. Dividends:
 86. Marketable Securities.
 87. Special Funds and Deposits.
 88. Investments in Subsidiary and Affiliated Companies.
 89. Miscellaneous.
690. Miscellaneous Other Income.
695. Income from Non-Shipping Operations.

General Ledger: Expense Accounts

700. Operating Expense—Terminated Voyages:

Subsidiary Detail:

01. Wages.
10. Subsistence—Purchased Domestic.
14. Subsistence—Purchased Foreign.
15. Stores, Supplies, and Equipment—Purchased Domestic.
24. Stores, Supplies, and Equipment—Purchased Foreign.
25. Other Maintenance Expense.
35. Fuel.
40. Repairs Performed—Domestic.
49. Repairs Performed—Foreign.
55. Insurance—Hull and Machinery.

700. Operating Expense—Terminated Voyages—Continued.

Subsidiary Detail—Continued.

- 57. Insurance—P. & I.
- 59. Insurance—Other.
- 60. Charter Hire.
- 64. Other Vessel Expense.
- 65. Agency Fees and Commissions.
- 70. Wharfage and Dockage.
- 79. Other Port Expenses.
- 80. Stevedoring.
- 89. Other Cargo Expenses.
- 90. Freight Brokerage.
- 93. Passenger Brokerage.
- 95. Canal Tolls.
- 99. Other Voyage Expense.
- 800. Inactive Vessel Expense:
 - 01. Wages.
 - 07. Subsistence.
 - 09. Stores, Supplies, and Equipment.
 - 15. Fuel.
 - 17. Repairs.
 - 23. Insurance—Hull and Machinery.
 - 25. Insurance—P. & I.
 - 29. Wharfage and Dockage.
 - 39. Port Expenses.
 - 49. Miscellaneous.
- 850. Expense of Terminal Operations.
- 860. Expense of Cargo Handling Operations.
- 870. Expense of Tug and Lighter Operations.
- 880. Expense of Other Shipping Operations.
- 890. Miscellaneous Operating Expense.
- 900. Administrative and General Expense:
 - 01. Salaries of Officers.
 - 02. Wages of Employees.
 - 05. Legal and Accounting Fees and Expenses.
 - 10. Rent, Heat, Light, and Power.
 - 15. Communication Expenses.
 - 20. Office Supplies, Stationery, and Printing.
 - 25. Membership Dues and Subscriptions.
 - 29. Entertaining and Solicitation.
 - 30. Traveling Expenses.
 - 31. Insurance and Bond Premiums.
 - 33. Postage.
 - 34. Maintenance of Office Equipment.
 - 44. Miscellaneous.
- 945. Management and Operating Commissions.
- 950. Advertising.
- 955. Taxes, Other than Federal Income Tax.
- 960. Interest Expense:
 - 61. Bank Loans.
 - 62. Insurance Notes.
 - 63. Notes and Accounts Payable—Subsidiary and Affiliated Companies.
 - 64. Notes and Accounts Payable—Others.
 - 65. Mortgage Notes—U. S. Maritime Commission.
 - 66. Mortgage Bonds.
 - 67. Debentures.
 - 68. Other Long-Term Debt.
 - 69. Miscellaneous.
- 970. Amortization:
 - 71. Amortization—Debt Discount and Expense.
 - 72. Amortization—Long-Term Leases and Permanent Improvements.
 - 73. Amortization—Organization and Pre-Operating Expense.
 - 74. Miscellaneous Amortization Expense.
 - 75. Uncollectible Notes and Accounts Receivable.
 - 79. Miscellaneous Deductions from Income.
- 980. Depreciation:
 - 81. Depreciation—Floating Equipment—Vessels.
 - 84. Depreciation—Other Floating Equipment.
 - 87. Depreciation—Terminal Property and Equipment.
 - 90. Depreciation—Other Shipping Property and Equipment.
 - 92. Depreciation—Non-Shipping Property and Equipment.
 - 94. Depreciation—Other Property and Equipment.
 - 95. Expense of Non-Shipping Operations.
 - 99. Provision for Federal Income Tax.

DESCRIPTION OF INCOME AND EXPENSE ACCOUNTS

Except where otherwise indicated, the balances in these accounts at the end of the accounting year shall be transferred to Account No. 095—Profit and Loss Account.

Account No. 600—Operating Revenue—Terminated Voyages

This account shall include all revenue on terminated voyages transferred from Account No. 500—Unterminated Voyage Revenue. Revenue items recorded on terminated voyages, after the transfer has been made, shall be posted in detail direct to this account. Revenue items arising in connection with voyages terminated in prior years shall be posted to Account No. 090—Adjustments Applicable to Prior Periods.

No. 28—4

Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenues, as shown in the Chart of Accounts.

Postings shall be subdivided as between revenues earned on outward, inward, and intermediate legs of voyages. Revenue earned on coastwise and/or intercoastal legs of voyages, as described in Section 605 (a) of Title VI of the Merchant Marine Act 1936, shall be so considered for the purposes of the subsidiary detail postings.

The same subsidiary ledger forms may be used for both Account No. 500 and Account No. 600, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the Operator elects.

Account No. 625—Operating-Differential Subsidy

This account shall be credited with sums accruing to the Operator under the subsidy provisions of the Operating-Differential Subsidy Agreement.

Subsidiary accounts, to which postings shall be made by vessel and voyage, shall be maintained according to classifications shown in Chart of Accounts.

Account No. 645—Income From Terminal Operations

This account shall be credited with the gross income derived from rental or lease of terminal facilities to others, including dockage or side-wharfage, top-wharfage, storage, use of doorways, lights, etc. The account shall also be credited with agreed amounts where such facilities are used by vessels owned by the Operator, and Account No. 200—Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be arranged to show separately for each terminal the different kinds of revenues earned from outside sources, from vessels operated under contract with the Commission, and from vessels owned by the Operator but not operated under contract with the Commission.

Account No. 650—Income From Cargo Handling Operations

This account shall be credited with gross income derived from the performance of stevedoring, and other cargo handling services such as—checking, tallying, receiving, delivering, cooping, use of gear and equipment, etc. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200—Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be so arranged as to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 655—Income From Tug and Lighter Operations

This account shall be credited with gross income derived from services performed by tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment, including rental or charter thereof. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200—Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be arranged to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 660—Income From Other Shipping Operations

This account shall be credited with gross income derived from the performance of repairs, and any other services or operations incidental to the shipping business for which no other account is specifically provided. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200—Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be so arranged as to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 665—Miscellaneous Operating Income

This account shall include all gross operating income not directly allocable to vessel operating revenue, or income from other operations incidental to the shipping business and for which no other account is specifically provided.

Account No. 670—Agency Fees, Commissions, and Brokerage Earned

This account shall include gross agency fees, commissions, and brokerage earned, less amounts paid to sub-agents therefrom.

Subsidiary accounts shall be maintained by offices, and postings shall show sources of earnings and classification thereof, such as agency fees, management and operating commissions, freight brokerage, passenger brokerage, and names of sub-agents in instances where such payments are charged to this account.

Account No. 675—Interest Earned

This account shall be credited with all interest earned by the Operator.

Subsidiary accounts shall be maintained according to classifications as shown in the Chart of Accounts.

Account No. 685—Dividends

This account shall be credited with all dividends received or accrued to the company.

Subsidiary accounts shall be maintained according to classifications shown in the Chart of Accounts.

Account No. 690—Miscellaneous Other Income

This account shall include all gross non-operating income for which no specific account is provided as for example—cash discounts.

Account No. 695—Income From Non-Shipping Operations

This account shall include the gross income derived from ventures other than shipping and shipping auxiliary operations.

Separate accounts shall be maintained for each enterprise and location.

Account No. 700—Operating Expense—Terminated Voyages

This account shall be charged with all expenses of terminated voyages transferred from Account No. 200—Unterminated Voyage Expense. Expense items recorded on terminated voyages after the transfer has been made shall be posted in detail direct to this account. Expense items arising in connection with voyages terminated in prior years shall be posted to Account No. 090—Adjustments Applicable to Prior Periods.

Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of expense as shown in the Chart of Accounts.

The same subsidiary ledger forms may be used for both Account No. 200 and Account No. 700, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the Operator elects.

Account No. 800—Inactive Vessels Expense

This account shall include all expenses incurred during inactive periods of vessels which are owned and controlled by the Operator.

Subsidiary accounts shall be maintained alphabetically by vessels, further divided as to lay-up periods, and according to classifications of expenses shown in the Chart of Accounts.

Account No. 850—Expense of Terminal Operations

This account shall be charged with the gross expenses incurred in the maintenance and operation of terminal fa-

cilities by the Operator, such as—salaries, wages, rent, heat, light, power, repairs, dredging, and insurance.

Subsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the operation of each terminal.

Account No. 860—Expense of Cargo Handling Operations

This account shall be charged with gross expense incurred in the performance of stevedoring, and other cargo handling services, such as—checking, tallying, delivering, cooping, watching, etc.

Subsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the performance of stevedoring and other cargo handling operations at each port.

Account No. 870—Expense of Tug and Lighter Operations

This account shall be charged with gross expense incurred in the maintenance and operation of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment.

Subsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the maintenance and operation of such floating equipment at each port.

Account No. 880—Expense of Other Shipping Operations

This account shall be charged with gross expense incurred in the performance of repairs, and any other services or operations incidental to the shipping business, for which no other account is specifically provided.

Subsidiary accounts shall be arranged to show separately the principal classes of expenses incurred in the performance of repairs and other auxiliary operations at each port.

Account No. 890—Miscellaneous Operating Expense

This account shall include all gross operating expense not directly allocable to vessel operating expense, or expense of other operations incidental to the shipping business, and for which no other account is specifically provided.

Account No. 900—Administrative and General Expense

This account shall be charged with all administrative and general expenses incurred in the operation of the business for which no other specific account is provided, including such expenses of branch houses.

Subsidiary accounts shall be maintained separately by offices, and according to classifications as shown in the Chart of Accounts.

Account No. 945—Management and Operating Commissions

This account should include only commissions accruing to the credit of any other person or concern acting as managing or operating agent of the Operator, (with the express written consent of the Commission) in instances where the Operator does not maintain an operating organization. This should not be confused with the customary agency fees, commissions, and brokerage paid general and sub-agents at outports which should be charged to Account No. 200—Unterminated Voyage Expense.

Account No. 950—Advertising

This account shall be charged with the cost of all freight, passenger and other advertising.

Account No. 955—Taxes, Other Than Federal Income Tax

This account shall be charged with all taxes other than Federal Income Taxes and sales taxes.

Subsidiary accounts shall be maintained as between (a) federal old age pension tax, (b) unemployment insurance tax, and other taxes.

Account No. 960—Interest Expense

This account shall be charged with all interest expense incurred by the Operator.

Subsidiary accounts shall be maintained according to classifications as shown in the Chart of Accounts.

Account No. 971—Amortization—Debt Discount and Expense

Amortization of debt discount and expense shall be charged to this account as transferred from Account No. 384.

Account No. 972—Amortization—Long-Term Leases and Permanent Improvements

Amortization of the cost of acquiring long-term leases, and the cost of alterations thereto, and fixtures installed in leased property shall be charged to this account, as transferred from Account No. 385.

Account No. 973—Amortization—Organization and Pre-Operating Expense

Amortization of expenses incurred in the formation or development of the business shall be charged to this account as transferred from Account No. 386.

Account No. 974—Miscellaneous Amortization Expense

Amortization of any deferred charges for which no other account is specifically provided shall be included in this account.

Account No. 975—Uncollectible Notes and Accounts Receivable

This account shall be charged with provisions for reserves against all notes and accounts receivable considered doubtful of collection.

Separate subsidiary accounts shall be maintained for doubtful accounts of holding, subsidiary, affiliated, and associated companies as distinguished from those of non-affiliated companies.

Account No. 979—Miscellaneous Deductions From Income

This account shall include all gross non-operating expenses for which no specific account is provided.

Account No. 981—Depreciation—Floating Equipment—Vessels

The annual or other periodical accrual of depreciation of steamships and motorships used in line operations shall be charged to this account with a corresponding credit to Account No. 332.

Account No. 984—Depreciation—Other Floating Equipment

The annual or other periodical accrual of depreciation of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment shall be charged to this account, with a corresponding credit to Account No. 338.

Account No. 987—Depreciation—Terminal Property and Equipment

The annual or other periodical accrual of depreciation of terminal buildings, shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment shall be charged to this account, with a corresponding credit to Account No. 344.

Account No. 990—Depreciation—Other Shipping Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment incident to shipping and its auxiliary operations, for which no other account has been specifically provided, including stevedoring and other cargo handling gear and equipment, and repair yards and equipment, shall be charged to this account with a corresponding credit to Account No. 350.

Account No. 992—Depreciation—Non-Shipping Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment used in ventures other than shipping and shipping auxiliary operations, shall be charged to this account with a corresponding credit to Account No. 354.

Account No. 994—Depreciation—Other Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment used in the general conduct of the business of the company and which cannot be accurately allocated as between shipping and non-shipping enterprises, shall be charged to this account with a corresponding credit to Account No. 358.

Account No. 995—Expense of Non-Shipping Operations

This account shall be charged with the gross expense incurred in ventures other than shipping and shipping auxiliary operations.

Separate accounts shall be maintained for each enterprise and location.

Account No. 999—Provision for Federal Income Tax

This account shall be charged with accrued provision for federal income taxes applicable to the accounting year.

SECTION III—GENERAL LEDGER: CLEARANCE ACCOUNTS

This group of accounts is designed to accommodate transactions which cannot be allocated directly to balance sheet or income and expense accounts until such transactions have been completely accounted for. In the preparation of periodical financial and operating statements, it is essential that these clearance accounts be analyzed and the balances reflected therein be distributed to appropriate account classifications on such statements.

The clearance accounts herein provided are those most commonly used in the industry, however, additional clearance accounts may be maintained to accommodate the requirements of individual operators, provided the approval of the Commission is first obtained.

Balances in this group of accounts applicable to terminated voyages, or other accounting units of a closed fiscal year, must not be carried forward to the succeeding fiscal year.

- 001. Masters and Purser's.
- 005. Allotments on Wages of Crews.
- 010. Agents and Branch Houses.
- 015. Holding, Subsidiary, Affiliated, and Associated Companies—Accounts Current.
- 025. Collections and Deposits for Passenger Transportation.
- 030. Collections on Unrecorded Freight Manifests.
- 035. Advance and Prepaid Beyond Charges, and Miscellaneous Manifested Items.
- 040. Bar Account.
- 045. Slop Chest Account.
- 050. Foreign Exchange Account.
- 055. Pool Participation.
- 060. Stores, Supplies, and Equipment Aboard Vessels.
- 090. Adjustments Applicable to Prior Periods.
- 095. Profit and Loss Account.

DESCRIPTION OF CLEARANCE ACCOUNTS**Account No. 001—Masters and Purser's**

This account shall be charged with amounts advanced to or collected by masters and pursers. The account shall be credited with the net amount of vessels' payrolls, with cash advances to members of the crew, with allowable expenses incurred, with endorsed travelers checks, and unexpended cash balances returned.

Subsidiary accounts shall be arranged alphabetically by masters and pursers, and a separate account maintained for each voyage or other accounting unit.

Account No. 005—Allotments on Wages of Crews

This account shall be charged with payments made to allottees of crews and shall be credited with deductions made therefor on vessels payrolls.

Account No. 010—Agents and Branch Houses

This account shall serve as a clearance account for all current transactions with foreign and domestic agents, and branch houses of the Operator. The account shall be charged with cash advances to agents and branch houses, and with freight and other voyage revenue collectible by the agent or branch house in instances where arrangements are made with them to disburse vessels therefrom. Freight and other voyage revenues collectible by agents who are required to remit in full shall be recorded in Account No. 151—Traffic Accounts Receivable. This account shall be credited with

remittances by the agents or branch houses, and with approved disbursements made for the account of the Operator.

Subsidiary accounts shall be maintained alphabetically by names of agents or branch houses.

Account No. 015—Holding, Subsidiary, Affiliated, and Associated Companies—Accounts Current

This account shall be charged with all current receivables for services rendered or supplies furnished, and shall be credited with all current payables for services or supplies received which are customarily subject to current settlement. Under no circumstances shall loans, advances, or other transactions, the settlement of which is deferred beyond one year, be recorded in this account, Accounts Nos. 320 and 541 having been provided for such transactions.

Subsidiary accounts shall be arranged alphabetically by companies, and a description of each transaction shall be reflected in the accounts.

Account No. 025—Collections and Deposits for Passenger Transportation

Gross passenger ticket sales and deposits, including those for future reservations, hotel accommodations, shore excursions, passenger taxes, etc. shall be credited to this account.

As transportation is furnished to passengers by vessels of the Operator this account shall be charged and Account No. 500—Unterminated Voyage Revenue credited. Deposits or collections for other purposes, including Commissions earned or payable incident thereto, shall be cleared from this account as soon as practicable to appropriate accounts designated in the Chart.

Subsidiary accounts shall be maintained in sections corresponding to the classifications shown on the daily ticket sales report, examples of which are—prepaid orders, one-way tickets, round-trip tickets, exchange orders, railroad fares, hotel reservations, sightseeing tours, head tax, U. S. Government stamp tax, foreign government passenger taxes, commissions due agents and brokers, and commissions earned.

Account No. 030—Collections on Unrecorded Freight Manifests

This account shall be credited with all collections of freight revenue from shippers or consignees prior to the recording of the revenue manifests. When the manifest is recorded the balance in this account applicable thereto shall be cleared with a corresponding credit to Account No. 500—Unterminated Voyage Revenue.

Subsidiary accounts shall be arranged alphabetically by vessels and consecutively by voyages or other accounting units.

Account No. 035—Advance and Prepaid Beyond Charges, and Miscellaneous Manifested Items

When vessels manifests are journalized this account shall be credited with advance charges, prepaid beyond charges, and miscellaneous manifested items, such as—consular fees, cargo insurance, handling, transshipment, and transfer charges. The account shall be charged with expenses incurred in the performance of the services for which these collections were made. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700—Other Voyage Expense, and net credit balances to Account No. 600—Other Voyage Revenue.

Subsidiary accounts should be subdivided as between advance charges, prepaid beyond charges, and miscellaneous manifested items. Each group of accounts should be arranged alphabetically by vessels and consecutively by voyages.

Account No. 040—Bar Accounts

This account shall be charged with inventories of bar supplies aboard vessels at the beginning of each voyage for sale to passengers, and with all purchases of such supplies during the voyage. The account shall be credited with the

inventory of bar supplies on hand at the end of each voyage, and with gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700—Other Voyage Expense, and net credit balances to Account No. 600—Other Voyage Revenue. The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet opposite the classification "Shipping Inventories."

The subsidiary accounts shall be arranged alphabetically by vessels and consecutively by voyages.

Account No. 045—Slop Chest Account

This account shall be charged with inventories of slop chest supplies aboard vessels at the beginning of each voyage for sale to members of the crew, and with all purchases of such supplies during the voyage. The account shall be credited with the inventory of slop chest supplies on hand at the end of each voyage, and with all gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700—Other Vessel Expense, and net credit balances to Account No. 600—Other Voyage Revenue. The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet opposite the classification "Shipping Inventories."

The subsidiary accounts shall be arranged alphabetically by vessels and consecutively by voyages.

Account No. 050—Foreign Exchange Account

All gains or losses in foreign exchange shall be recorded in this account. At the close of each accounting period the balance in the account shall be transferred to Account No. 690—Miscellaneous Other Income, or Account No. 979—Miscellaneous Deductions from Income, as the case may be.

Account No. 055—Pool Participation

This account shall be charged with contributions to pools for the purpose of equalizing revenue in accordance with pooling agreements and shall be credited with gross collections received from pools for the same purpose.

Charges assessed against the operator for expenses incurred in administering the pool shall be recorded in Account No. 900, Administrative and General Expense—Membership Dues and Subscriptions.

Account No. 060—Stores, Supplies, and Equipment Aboard Vessels

Where inventories of vessels stores, supplies, and/or equipment are not taken and priced at the end of each voyage, the value of such inventories shall be charged to this account at the beginning of each contract period and at the beginning of each subsequent accounting period. The account should also be credited with the value of inventories of stores, supplies, and/or equipment at the end of each accounting period, after which any balance therein shall be charged or credited, as the case may be, to the last voyage of each vessel involved terminated during the accounting period.

The account will not be used in instances where inventories of stores, supplies, and/or equipment are taken and priced at the end of each voyage.

The balance in the account at the end of each accounting period, applicable to the subsequent accounting period, will be reflected in balance sheet Account No. 200—Unterminated Voyage Expense.

Account No. 090—Adjustments Applicable to Prior Periods

Adjustments arising during the current year which are applicable to profit and loss of prior accounting years shall be charged or credited to this account as the case may be. At the end of the accounting year the balance in this ac-

count shall be transferred to Account No. 599—Earned Surplus—Unappropriated.

Subsidiary accounts shall be arranged by the prior accounting periods to which the adjustments apply, showing vessels and voyage numbers (where applicable thereto) and classes of income and expense involved.

Account No. 095—Profit and Loss Account

At the end of the accounting year this account shall be credited or charged, as the case may be, with the balances in all nominal revenue and expense accounts, except where it has been otherwise specifically indicated. After all entries have been made the account should reflect the net profit or loss for the accounting year. The net balance in this account after adjustments have been made for the accounting year shall be transferred to Account No. 599—Earned Surplus—Unappropriated.

SECTION IV—FINANCIAL AND OPERATING EXHIBITS

All financial and operating statements and supporting schedules shall be typed or printed on good quality unglazed white paper, 8½ by 14 inches in size, or on larger paper folded to that size, i. e., 14 inches from top to bottom and 8½ inches wide. Typed or printed matter shall leave a margin of at least one (1) inch on the left and reports shall be securely bound on the left.

Balance Sheet as at _____

[To be submitted quarterly]

ASSETS

	Account No.	Gross	Reserves	Net
Current Working Assets:				
Cash	101-119	\$.....	\$.....	\$.....
Marketable Securities (Market Value \$.....)	121-129			
Notes Receivable	131-149 and 309			
Accounts Receivable	151-169 and 309			
Traffic	151			
Claims	155			
Holding, Subsidiary, Affiliated, and Associated Companies	015			
U. S. Maritime Commission	160			
Miscellaneous and Accrued	165-169			
Total				
Inventories	171-180, 040 and 045			
Shipping Inventories	171-175, 040 and 045			
Non-Shipping Inventories	180-185			
Miscellaneous	189			
Total				
Other Current Working Assets	191-199			
Total Current Working Assets				
Voyages in Progress (When a net debit balance):				
Unterminated Voyage Expense	200 and 060			
Less: Untermiated Voyage Revenue	500			
Special Funds and Deposits:				
Capital Reserve Fund	301-314			
Special Reserve Fund	301			
Insurance Funds	302			
Other Special Funds and Deposits	303-314			
Total				
Investments:				
Securities of Holding, Subsidiary, Affiliated, and Associated Companies	316-329			
Non-Current Receivables from Holding, Subsidiary, Affiliated, and Associated Companies	316			
Other Investments	320-325			
Total				

ASSETS—Continued

	Account No.	Gross	Reserves	Net
Property and equipment:				
Floating Equipment—Vessels	331-339			
Other Shipping Property and Equipment	331-332			
Non-Shipping Property and Equipment	337-350			
Miscellaneous	353-354			
Vessels Under Construction	357-358			
Total	359			
Other Assets:				
Claims Pending	361-374			
Notes and Accounts Receivable	361			
Officers and Employees	364			
Other Non-Current Notes and Accounts Receivable	368			
Miscellaneous	374			
Total				
Deferred Charges and Prepaid Expenses	376-389			
Goodwill and Other Intangible Assets	391-399			
Total				

LIABILITIES AND CAPITAL

Current Working Liabilities:				
Notes Payable	401-419	\$.....	\$.....	\$.....
Accounts Payable	421-459			
Trade	421			
Traffic	422			
Officers and Employees	428			
Holding, Subsidiary, Affiliated, and Associated Companies	015			
U. S. Maritime Commission	430			
Miscellaneous and Accrued	435-459			
Other Current Working Liabilities	461-479			
Reserves for Unrecorded Liabilities	481-499			
Long-Term Debt—Due Within One Year:				
Mortgage Notes—U. S. Maritime Commission	526-539			
Mortgage Bonds	536			
Other Secured Long-Term Debt	534 and 535			
Unsecured Long-Term Debt	535 and 539			
Total Current Working Liabilities				
Advance ticket sales and deposits	025			
Voyages in Progress (when a net credit balance):				
Unterminated Voyage Revenue	500			
Less: Untermiated Voyage Expense	200			
Long-Term Debt Due After One Year:				
Mortgage Notes—U. S. Maritime Commission	526-539			
Mortgage Bonds	536			
Other secured Long-Term Debt	534 and 535			
Unsecured Long-Term Debt	535 and 539			
Other Liabilities:				
Non-Current Payables to Holding, Subsidiary, Affiliated, and Associated Companies	541			
Other Non-Current Notes and Accounts Payable	549			
Recapture Profits—U. S. Maritime Commission	550			
Miscellaneous	554			
Deferred Credits:				
Sundry Operating Reserves	556-579			
Minority Interests in Capital Stock and Surplus ¹	581-599			
Net Worth:				
Capital Stock:				
Issued and Outstanding	581			
Subscribed	585			
Surplus:				
Capital Surplus	590			
Appreciation Surplus	595			
Earned Surplus (or Deficit):				
Appropriated	598			
Unappropriated	599			
Total				

¹ This classification to be used in consolidated statements only.

Income Sheet for the Period _____ to _____

[Exhibit "B"—To be submitted monthly with accumulated totals]

	Account No.	Total	Subsidized services	Non-subsidized services
Terminated Voyage Results:				
Revenue	600			
Expense	700			
Pool Participation (Net)	655			
Inactive Vessels Expense	800			
Gross Profit (or Loss) from Vessel Operations before Subsidy				
Operating-Differential Subsidy	625			
Gross Profit (or Loss) from Vessel Operations after Subsidy				
Terminal Operations:				
Income	645			
Expense	850			
Other Shipping Operations:				
Income	650, 655, 660, 665			
Expense	860, 870, 880 and 890			
Gross Profit (or Loss) from Shipping Operations before Overhead and Depreciation				
Overhead:				
Administrative and General Expense	900			
Less: Agency Fees, Commissions and Brokerage Earned	670			
Management and Operating Commissions	945			
Advertising Expense	950			
Taxes, other than Federal Income Tax	955			
Gross Profit (or Loss) from Shipping Operations before Depreciation				
Depreciation—Shipping Property:				
Floating Equipment—Vessels	961			
Terminal Property and Equipment	987			
Other Shipping Property and Equipment	984, 990 and 994			
Gross Profit (or Loss) from Shipping Operations				
Other Income:				
Interest Earned	675			
Dividends	685			
Miscellaneous	690			
Other Deductions from Income:				
Interest Expense	960			
Amortization of Deferred Charges	971-974			
Miscellaneous	975-979			
Net Profit (or Loss) from Shipping Operations				
Non-Shipping Operations:				
Gross Profit (or Loss) before Overhead and Depreciation	995 and 995			
Overhead Expense	995			
Depreciation	992 and 994			
Other Income/Deductions from Income	995 and 995			
Net Profit (or Loss) before Federal Income Tax				
Provision for Federal Income Tax	999			
Net Profit (or Loss)				

¹ If any of the income and expense included in this group is allocated on a prorata or other arbitrary basis, the method employed must be thoroughly explained on the schedule of Non-Shipping Operations.

Vessel Operating Statement for the Period _____

[Schedule "B-1"—To be submitted for each completed voyage account, and as a monthly summary]

Service and type of vessel ¹ _____
 Number of voyage terminations _____ Number of nautical miles traveled _____
 Number of: Voyage days _____ Days at sea _____ Days in port _____

	Outward ¹	Intermediate ¹	Inward ¹	Total
Number of Passengers carried:				
First class				
Cabin class				
Second class				
Tourist class				
Third class				
Other classes				
Total				
Number of freight payable tons of cargo carried				
600. Operating Revenue—Terminated Voyages:				
61. Freight—Foreign				
65. Coastwise and Intercoastal				
68. Passenger—Foreign				
12. Coastwise and Intercoastal				
15. U. S. Mail—Foreign				
16. Coastwise and Intercoastal				
17. Foreign Mail				
19. Ad Valorem				
20. Charter Revenue ²				
24. Other Voyage Revenue				
Total Vessel Operating Revenue				

700. Operating expense—terminated voyages:

Vessel Expense:				
01. Wages				\$
10. Subsistence—Purchased Domestic				
14. Subsistence—Purchased Foreign				
15. Stores, Supplies, and Equipment Purchased Domestic				
24. Stores, Supplies, and Equipment Purchased Foreign				
25. Other Maintenance Expense				
35. Fuel				
40. Repairs Performed Domestic				
49. Repairs Performed Foreign				
55. Insurance—Hull and Machinery				
57. Insurance—P. & I.				
59. Insurance—Other				
60. Charter Hire ²				
64. Other Vessel Expense				
Total Vessel Expense				\$
Port Expense:				
65. Agency Fees and Commissions				\$
70. Wharfage and Dockage				
79. Other Port Expenses				
Cargo Expense:				
80. Stevedoring				
89. Other Cargo Expense				
Brokerage Expense:				
90. Freight				
93. Passenger				
Other Voyage Expense:				
95. Canal Tolls				
99. Other Voyage Expense				
Total Voyage Expense				
Total Vessel Operating Expense				
Direct Profit (or loss) from Vessel Operations				

¹ These columns need not be filled out on statements covering coastwise operations.

² Separate vessel operating statements must be submitted covering vessels chartered to and from others—such operations must not be included on statements covering vessels owned and operated by the respondent. Exclude "off hire" periods from number of voyage days.

[F. R. Doc. 38-414; Filed, February 7, 1938; 3:23 p. m.]

³ A separate vessel operating statement must be submitted for operations of freighters and of combination passenger and freight vessels and for each route served by the company. In instances where vessels subsidized under Title VI of the Merchant Marine Act 1936 are operated on the same route with unsubsidized vessels, separate statements must also be submitted.